

Issue	Cite	Last Name or Corporation Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - ACOUSTICAL ENCLOSURE AROUND HAMMERMILL MACHINES	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							NNA
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - AERATION TANK AND SYSTEM FOR CORN PROCESSING FACILITY	202-476 202-585 202-855 WTB51-6	ARTEX CORPORATION		R	11/27/84	A	06/11/85	R	01/26/87			YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - ANTICORROSIVE PAINT APPLIED TO STEEL BEAMS SUPPORTING CONVEYOR	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							NNA
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - ART SUPPLIES NOT USED DIRECTLY IN MANUFACTURING	10WTAC258 201-483 201-844	FORT HOWARD PAPER COMPANY		R	04/20/78	A	06/05/80	A	03/20/81			YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - BACKHOE USED IN ACTIVITIES NOT DEFINED AS MANUFACTURING	400-431 400-495 WTB115-25 122-25	PARKVIEW SAND & GRAVEL, INC.		A	06/22/99	A	07/25/00					YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - BAKERY SINKS AND POTS AND PAN WASHER	202-406 WTB39-8	HEIN BAKERS EQUIPMENT CORPORATION		A	07/05/84							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - BLENDING AND SECONDARY CLEANING OPERATIONS	202-597 202-718 WTB47-21	VITA PLUS CORPORATION		R	08/16/85	A	03/13/86					YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - BURDEN OF PROOF - EXCLUSIVE OR DIRECT USE - SUMMARY JUDGMENT	400-073 WTB90-22	DRUML	OSCAR J.	A	07/08/94							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - CHEESE PACKAGING OPERATION	10WTAC267 201-492 201-743 WTB18-8	SARGENTO CHEESE COMPANY, INC.		A	04/20/78	D	11/19/79					YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - CONCRETE MIXING UNITS TRUCK	202-471 202-556 WTB41-13 42-16	VALLEY READY MIXED CONCRETE CO., INC.		R	11/13/84	A	05/02/85					YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - CONCRETE SURGE SYSTEMS EXEMPT	202-204	WHITE CONSTRUCTION COMPANY		R	07/22/83							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - DEBARKING	201-831 WTB25-7	SCHROEDER, JR.	CARL	R	04/29/81							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - ELECTROPLATING	201-709 WTB19-11	METALPLATE AND PRODUCTS, INC.		R	04/03/80							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - EQUIPMENT USED TO CRUSH, SCREEN AND SORT GRAVEL TAXABLE	9WTAC306 200-876	RICHARDSON SAND & GRAVEL CO., INC.		A	11/21/72							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - FEEDMOBILE	201-984 WTB29-13	FEEDMOBILE, INC.		R	02/26/82							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - FIRE DOORS INSTALLED AS PART OF OVER-ROOF CONVEYOR	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							NNA
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - LIME HANDLING AND CONVEYING EQUIPMENT	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							NNA
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - LOGGING, DEBARKING DOES NOT QUALIFY AS MANUFACTURING OR FARMING	202-212	DE LAET	WARREN	AP	07/25/83							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - LUMBER TO FRAME ROOF TO ALLOW PASSAGE OF CONVEYOR SUPPORTING BEAMS	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		A	04/29/88							NNA
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - MACHINE WHICH REMIXES AND SPREADS FERTILIZER ON FARMER'S FIELD	203-065 WTB63-11 57-8	PAVELSKI ENTERPRISES, INC.		R	10/16/86	A	05/13/88	A	04/20/89			YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - MACHINES DEBONING BEEF CARCASSES	201-735 WTB21-15	PECK MEAT PACKING CORPORATION		R	08/13/80							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - MICRO COMPUTERS USED IN PRODUCTION OF STANDARD COMPUTER PROGRAMS	203-062	HEALTH MICRO DATA SYSTEMS, INC.		AP	05/23/89							NNA

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MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - OVERHEAD CRANE LOCATED OVER DRY FORMING MACHINE EXCLUSIVELY USED	202-974 WTB57-7	FORT HOWARD PAPER COMPANY	JOHN C.	R	04/29/88							NNA
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - PACKAGING OPERATION DOES NOT QUALIFY	10WTAC88 201-185	BACKEY D/B/A JEB PACKAGING		A	12/04/75							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - RETREADING TIRES	9WTAC336 200-896	LERMAN TIRE SERVICE, LTD.		A	02/12/73							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - SCRAP PROCESSING	9WTAC426 200-949 200-998 201-195	H. SAMUELS COMPANY, INC.		A	10/26/73	R	03/28/74			A	12/19/75	YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - SPECIAL PROCESSING EQUIPMENT - PROTECTION CLOTHING	10WTAC261 201-482 201-569 WTB14-4	JONES DAIRY FARM, INC.		A	04/20/78	R	04/20/79					YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - STEEL BEAMS USED TO SUPPORT OVER-ROOF CONVEYOR	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - STEEL SPLITTING MACHINES	201-391 201-448 201-636 WTB4-2 8-3 18-8	BAILEY-BOHRMAN STEEL CORPORATION		R	04/27/77	R	12/16/77			R	02/07/80	YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - STORAGE TANK TO COLLECT MILK AND MAINTAIN CONDITION FOR CHEESE PRODUCTION	202-657 WTB47-20	THIRY DAEMS CHEESE FACTORY, INC.		R	07/21/83	A	01/20/86					YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - TIRE RETREADING CONSTITUTES MANUFACTURING	WTB34-9	LERMAN TIRE SERVICE, LTD.		R	06/02/83							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - TREATING WOOD FOR OUTDOOR USE	201-798	QUALITY WOOD TREATING CO., INC.		R	02/03/81							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - VENDING MACHINES DO NOT QUALIFY	201-518 201-742 201-882 202-006	SERVOMATION CORPORATION		AP	08/15/78	A	11/19/79	AP	07/28/81	A	03/30/82	YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - VERTICAL LIFE STORAGE SYSTEMS NOT USED EXCLUSIVELY IN MANUFACTURING PROCESS	400-533 WTB125-17	J. W. WINCO, INC.		A	03/23/01							YES
MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - WASTE TREATMENT FACILITIES AND EQUIPMENT	10WTAC258 201-483 201-844 WTB10-3 20-8 23-6	FORT HOWARD PAPER COMPANY		AP	04/20/78	A	06/05/80	A	03/20/81			YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - ART SUPPLIES - EXEMPT/NONEXEMPT SUPPLIES LISTED	10WTAC258 201-483 201-844 WTB10-3 20-8 23-6	FORT HOWARD PAPER COMPANY		AP	04/20/78	A	06/05/80	A	03/20/81			YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - CHEMICALS AND CLEANERS	202-073	JOHNSONVILLE SAUSAGE, INC.	OSCAR J.	AP	08/17/82							NNA
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - CHEMICALS AND CLEANERS - USED TO CLEAN EQUIPMENT AND PRODUCE	202-388 WTB39-8	OSCAR MAYER CO., INC.		AP	05/30/84							YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - COMPONENT PART, BUMPER CORE	201-673 201-947 WTB20-7 28-9	ASTRA PLATING, INC.		A	06/30/80	A	12/10/81					YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - DESTINED FOR SALE - COMPONENTS PRODUCED WERE NOT HELD FOR RESALE BUT USED IN OWN CONSTRUCTION CONTRACTING ACTIVITIES	400-073 WTB90-22	DRUML		A	07/08/94							YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - NONMANUFACTURER MAY CLAIM EXEMPTION FOR MATERIALS CONSUMED OR DESTROYED IN QUALITY CONTROL TESTING OF PRODUCT SAMPLES FROM MFG LINE FOR MANUFACTURER	400-215 WTB100-24	CHERNEY MICROBIOLOGICAL SERVICES INC.		R	04/23/96							YES

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MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - OXYGEN HELD TO BE FUEL	9WTAC454 200-970	WAUSAU IRON WORKS		A	01/18/74							YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - PRINTERS AND TYPESETTERS - PREP WORK	201-551 WTB14-3	W. A. KRUEGER CO.		R	02/27/79							YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - PROTECTIVE CLOTHING USED BY EMPLOYEES	10WTAC261 201-482 201-569 WTB14-4	JONES DAIRY FARM, INC.		A	04/20/78	R	04/20/79					YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - WEDDING PHOTOGRAPHER - PHOTOGRAPHIC FILM	10WTAC101 201-203	ASSOCIATED WEDDING PHOTOGRAPHERS, INC.		A	01/19/76							YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING IN ANY FORM DESTINED FOR SALE - PAPER PRODUCTS GIVEN FREE TO EMPLOYEES	203-218 WTB71-10	FORT HOWARD CORPORATION F/K/A FORT HOWARD PAPER COMPANY		R	01/15/91							NNA
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING TANGIBLE PERSONAL PROPERTY - TPP PURCHASED BY CONSTRUCTION CONTRACTOR ENGAGED IN REAL PROPERTY IMPROVEMENT NOT EXEMPT	400-123 400-300 WTB92-17 99-23	ZIGNEGO COMPANY, INC.		A	05/02/95	A	04/09/96	A	05/22/97			YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING TANGIBLE PERSONAL PROPERTY DESTINED FOR SALE	202-753 202-818 202-954 WTB60-10	TELEGRAPH HERALD, INC. A/K/A WOODWARD COMMUNICATIONS, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
MANUFACTURING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING TANGIBLE PERSONAL PROPERTY DESTINED FOR SALE	202-753 202-818 202-954 WTB60-10	WOODWARD COMMUNICATIONS, INC. F/K/A TELEGRAPH HERALD, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
MANUFACTURING - HIDE CURING	201-587 201-744 WTB15-5 18-5	HIDE SERVICE CORPORATION		AP	06/19/79	A	11/06/79					YES
MANUFACTURING - PRINTERS AND TYPESETTERS - PURCHASE OF MACHINERY AND SUPPLIES NOT EXEMPT AS SALE OF PRINTED ADVERTISING MATERIALS	201-950 WTB31-9	BRANTWOOD PUBLICATIONS, INC.		A	12/30/81	A	09/01/82					YES
MANUFACTURING - PRINTERS AND TYPESETTERS - PURCHASE OF MACHINERY AND SUPPLIES NOT EXEMPT AS SALE OF PRINTED ADVERTISING MATERIALS	201-950 WTB31-9	R. W. MOREY COMPANY, INC.		A	12/30/81	P	09/01/82					YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - GAME BIRD SALES TO HUNTING CLUBS NOT SALES FOR HUMAN CONSUMPTION	202-120 WTB32-6	TOUBL D/B/A TOUBL GAME BIRD FARMS	JAN R.	AP	11/12/82							YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - GOVERNMENTAL UNITS - MEALS FOR HUBER LAW PRISONERS	201-970 WTB28-15	MILWAUKEE COUNTY		AP	01/29/82							YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - GOVERNMENTAL UNITS - SALES TO INMATES	202-148	FUHRMAN D/B/A RACINE COUNTY JAIL CONCESSIONS	GRANT	A	01/14/83							YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - HOT AND COLD DRINKS	201-518 201-742 201-882 202-006	SERVOMATION CORPORATION		AP	08/15/78	A	11/19/79	AP	07/28/81	A	03/30/82	YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - MEALS SERVED TO MEMBERS OF SOCIAL FRATERNITY NOT SUBJECT TO TAX, NOT RETAILER	6WBTA124 200-270	KAPPA CHAPTER OF CHI PHI FRATERNITY		R	01/13/66							YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - NONPROFIT ORGANIZATION - SALE OF MEALS AND FOOD	202-698 202-755 202-909 WTB55-11	YMCA OF БЕЛОIT, WISCONSIN, ET AL.		AP	02/27/86	D	06/30/86	A	10/15/87			YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - SALE OF POPCORN AND SOFT DRINKS AT THEATERS IS TAXABLE.	6WBTA90 200-230 200-464 41WIS(2d)261	NATIONAL AMUSEMENT CO.		A	07/29/65	R				R	01/07/69	YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - TIPS - GRATUITIES ADDED TO BANQUET CHARGES PURSUANT TO WRITTEN POLICY	202-246 WTB35-11	ALIOTO'S RESTAURANT, INC.		A	10/20/83							YES

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MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - TRANSPORTATION COMPANIES	202-620 202-709 202-902 WTB45-10 48-9 54-10	BARGO FOODS NORTH, INC.		A	10/02/85	A	03/13/86	A	09/24/87			YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - TRANSPORTATION COMPANIES	202-620 202-709 202-902	REPUBLIC AIRLINES		A	10/02/85	A	03/13/86	A	09/24/87			YES
MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - TRANSPORTATION COMPANIES - SALES OF DRINKS ON AIRLINE WHILE FLYING OVER WISCONSIN	203-058 203-118 203-209 WTB61-11 68-11 70-15	REPUBLIC AIRLINES, INC.		A	05/04/89	A	02/12/90	AP	11/20/90			YES
MEASURE OF TAX - BASIS OF USE TAX IS PRICE CONTRACTED FOR AND PAID TO RETAILER FOR LANDSCAPE SERVICES USED OR CONSUMED	WTB76-7	EBNER CONSTRUCTION, INC.		R	12/05/91							YES
MOTOR FUEL OR SPECIAL FUEL - ON WHICH EXCISE TAX IS REFUNDED - YEARS PRIOR TO DECEMBER 1, 1997	400-469	BROWNING-FERRIS INDUSTRIES OF WISCONSIN INC.		A	01/13/00							YES
MOTOR VEHICLE PURCHASED OUT-OF-STATE AND LATER TRANSFERRED TO WISCONSIN IS SUBJECT TO USE TAX	10WTAC22 201-116	DANA CORP.		A	12/30/74							YES
MOTOR VEHICLES AND TRAILERS - BURDEN OF PROOF ON PETITIONER TO SHOW THAT DEPARTMENT'S ASSESSMENT IS INCORRECT	WTB112-22	BENSON D/B/A EAU CLAIRE AUTO EXCHANGE WEST	DAVID L.	AP	08/13/98							YES
MOTOR VEHICLES AND TRAILERS - CAMPING TRAILERS DO NOT CONSTITUTE MOTOR VEHICLES - TAXABLE WHEN SOLD TO NONRESIDENTS	10WTAC254 201-481	ERICKSON	ARLIN	A	03/30/78							YES
MOTOR VEHICLES AND TRAILERS - DEALER USE FOR RETENTION, DEMONSTRATION OR DISPLAY - BURDEN OF PROOF	WTB112-22	BENSON D/B/A EAU CLAIRE AUTO EXCHANGE WEST	DAVID L.	A	08/13/98							YES
MOTOR VEHICLES AND TRAILERS - EXEMPTION - COMMON OR CONTRACT CARRIER - SEMI-TRAILER CONSIDERED TO BE TRUCK BODIES	201-516 201-642 201-866 201-901 104WIS(2d)39 WTB12-5 19-11 22-6 26-11	TRUDELL TRAILER SALES, INC.		R	08/15/78	A	01/29/80	R	11/24/80	R	10/06/81	YES
MOTOR VEHICLES AND TRAILERS - INSTATE REPAIR OF TRUCK BODIES FOR OUT STATE CUSTOMERS - USED OUTSIDE STATE DELIVERY AND POINT OF SALE	202-599 WTB45-11	BRENNER TANK, INC.		A	08/29/85	R	02/20/86					YES
MOTOR VEHICLES AND TRAILERS - OCCASIONAL SALE - MOTOR VEHICLES EXEMPTION - IN-LAWS NOT INCLUDED	9WTAC161 200-796	CASE	MERL B.	A	03/28/72							YES
MOTOR VEHICLES AND TRAILERS - PAYMENT OF TAX BEFORE REGISTRATION - TAX SHOULD BE PAID WHEN AUTO IS REGISTERED IN WISCONSIN	9WTAC433 200-959	RUCK	JANE	A	11/14/73							YES
MOTOR VEHICLES AND TRAILERS - PERSONAL USE OF PROPERTY - USE TAX DUE WHEN DEALER TRANSFERS AUTO TO DAUGHTER, GAVE RESALE CERTIFICATE WHEN PURCHASED	10WTAC246 201-464	WERTSCH	PAUL G.	A	02/02/78							YES
MOTOR VEHICLES AND TRAILERS - SALE OF PARTNERSHIP INCLUDING MOTOR VEHICLES TO SON OF PARTNER DOES NOT QUALIFY FOR OCCASIONAL SALE EXEMPTION	10WTAC143 201-333	STOCK	K. C.	A	08/18/76							YES
MOTOR VEHICLES AND TRAILERS - SALES OF SNOWMOBILES, ALL-TERRAIN VEHICLES, TRAILERS AND ACCESSORIES TO NONRESIDENTS	400-315 WTB107-18	MROTEK, INC.		A	09/09/97							YES
MOTOR VEHICLES AND TRAILERS - SEMI-TRAILERS EXEMPT - SOLD TO NONRESIDENT FOR OUT-OF-STATE USE	10WTAC113 201-213 WTB1-2	GILOMEN TRAILER SALES, INC.		R	02/18/76							YES
NEWSPAPERS AND PERIODICALS - ADVERTISING SUPPLEMENTS - PURCHASED BY TAXPAYER OUT OF STATE DISTRIBUTED TO NEWSPAPERS IN STATE	201-771 201-898 202-068 WTB21-16 25-6 31-10	J. C. PENNEY CO., INC.		R	11/06/80	AP	07/30/81	AP	08/18/82			YES
NEWSPAPERS AND PERIODICALS - DISTRIBUTED WITHOUT CHARGE - PURCHASES OF PAPER AND COLOR SEPARATIONS EXEMPT FROM SALES/USE TAX	202-506	TRADE PRESS PUBLISHING CO.		R	01/31/85							NNA

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NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES	202-778 202-918 203-025	MERRIMAC TYPE SETTING, LTD.		A	09/29/86	R	12/02/87	AP	12/22/88			YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES - ADVERTISING SUPPLEMENT - PREPRINTED AND INSERTED IN NEWSPAPERS	202-841	GATEWAY FOODS, INC.		A	02/13/87							YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES - ADVERTISING SUPPLEMENTS - PREPRINTED AND MAILED IN GENERAL MAILING	202-841	GATEWAY FOODS, INC.		A	02/13/87							YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES - EXEMPTION APPLIES TO SALE OF SHOPPERS GUIDES NOT PURCHASE OF MATERIALS TO PRINT	202-753 202-818 202-954 WTB60-10	TELEGRAPH - HERALD, INC. A/K/A WOODWARD COMMUNICATIONS, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES - EXEMPTION APPLIES TO SALE OF SHOPPERS GUIDES NOT PURCHASE OF MATERIALS TO PRINT	202-753 202-818 202-954 WTB60-10	WOODWARD COMMUNICATIONS, INC. F/K/A TELEGRAPH - HERALD, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES - PRINTING SHOPPERS GUIDES FOR OTHERS - TAXABLE SERVICE	202-753 202-818 202-954 WTB60-10	TELEGRAPH - HERALD, INC. A/K/A WOODWARD COMMUNICATIONS, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES - PRINTING SHOPPERS GUIDES FOR OTHERS TAXABLE SERVICE	202-753 202-818 202-954 WTB60-10	WOODWARD COMMUNICATIONS, INC. F/K/A TELEGRAPH - HERALD, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES (SUPREME COURT REMANDED TO APPEALS COURT, COURT OF APPEALS REAFFIRMED 12/27/84)	201-614 201-880 202-223 202-324 WTB25-8 38-10 41-12	SHOPPER ADVERTISER, INC.		A	09/14/79	A	05/21/81	A	04/28/83	R	02/28/84	YES
NEWSPAPERS AND PERIODICALS - SHOPPERS GUIDES (SUPREME COURT REMANDED TO APPEALS COURT, COURT OF APPEALS REAFFIRMED 12/27/84)	201-614 201-880 202-223 202-324 WTB25-8 38-10 41-12	SHOPPING NEWS, INC.		A	09/14/79	A	05/21/81	A	04/28/82	R	02/28/84	YES
NEXUS - LICENSER OF COMPUTER PROGRAMS WHICH ARE SHIPPED VIA MAIL TO WISCONSIN CUSTOMERS	203-208 203-281 WTB71-11 76-6 78-10	B. I. MOYLE ASSOCIATES, INC.		AP	12/12/90	R	11/12/91					YES
OCCASIONAL SALE - BUSINESS TANGIBLE PERSONAL PROPERTY SOLD - QUALIFIED AS OCCASIONAL SALE - PRIOR TO 9/1/69	9WTAC8 200-702	KRALL	FRANK J.	R	05/25/71							YES
OCCASIONAL SALE - CORPORATE INTERCOMPANY SERVICES OF REPAIRING AND MAINTAINING VEHICLES DO NOT QUALIFY AS OCCASIONAL SALES	8WTAC277 200-689	WISCONSIN ELECTRIC POWER CO.		A	04/06/71							YES
OCCASIONAL SALE - CORPORATE INTERCOMPANY SERVICES OF REPAIRING AND MAINTAINING VEHICLES DO NOT QUALIFY AS OCCASIONAL SALES	8WTAC277 200-689	WISCONSIN NATURAL GAS COMPANY		A	04/06/71							YES
OCCASIONAL SALE - DID NOT OR WAS NOT REQUIRED TO HOLD SELLER'S PERMIT - MUSIC SOUND SYSTEMS - SOLD EQUIPMENT	10WTAC170 201-365 WTB4-2	GREYCOTE, INC.		AP	02/09/77							YES
OCCASIONAL SALE - EXEMPTION DOES NOT APPLY TO PURCHASE AND GIFT OF PREMIUMS, SAVINGS PASSBOOKS AND INFORMATION FORMS	201-588	LINCOLN SAVINGS AND LOAN ASSOCIATION		A	06/25/79							YES
OCCASIONAL SALE - EXEMPTION DOES NOT APPLY TO PURCHASE OF FRUEHAUF TRAILER.	8WTAC92 200-564 200-660	NEESAM	ROBERT	A	12/02/69	A	12/28/70					YES
OCCASIONAL SALE - HELD SELLER'S PERMIT - BOWLING ALLEY FIXTURES - CONSTITUTIONALITY	9WTAC335 200-897	GSCHIEDMEIER D/B/A COURT LANES	JOSEPH	A	02/12/73							YES
OCCASIONAL SALE - HELD SELLER'S PERMIT - SOLE PROPRIETOR SOLD NONBUSINESS ASSET - MOBILE HOME	WTB12-5	BASLER	JAMES E.	R	06/29/78							YES

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OCCASIONAL SALE - HOLDER OF SELLER'S PERMIT FOR TWO SEPARATE UNRELATED BUSINESSES - SOLD ONE BUSINESS	201-859	JADOWSKI	LEO P.	R	06/12/81							YES
OCCASIONAL SALE - HOUSEHOLD GOODS SOLD BY PARTNERSHIP	201-369 201-430 WTB3-3	BROSSHARD D/B/A CHATTEL CHANGERS	JEANNE	A	02/09/77	A	10/10/77					YES
OCCASIONAL SALE - MISCELLANEOUS SALES AND RENTALS OF TANGIBLE PERSONAL PROPERTY AND REPAIR SERVICES DO NOT QUALIFY AS OCCASIONAL SALES WHERE SELLER IS REQUIRED TO HOLD SELLERS PERMIT	WTB106-22	ZIGNAGO COMPANY, INC.		D	10/29/97							YES
OCCASIONAL SALE - MISCELLANEOUS SALES AND RENTALS OF TANGIBLE PERSONAL PROPERTY AND REPAIR SERVICES DO NOT QUALIFY AS OCCASIONAL SALES WHERE SELLER IS REQUIRED TO HOLD SELLERS PERMIT	400-123 WTB92-17 99-23	ZIGNEGO COMPANY, INC.		A	05/02/95	RM	04/09/96					YES
OCCASIONAL SALE - MOTOR VEHICLES - PURCHASE PRICE OF MOTOR VEHICLE PURCHASED FROM NONDEALER BASED UPON BEST AVAILABLE INFORMATION	WTB110-21	BERCHANSKIY	ALBERT	AP	03/12/98							YES
OCCASIONAL SALE - NON-PROFIT ORGANIZATION - FOOD, BEVERAGES, DRY GOODS	202-795	FESTA ITALIANA, INC.		A	08/12/86							YES
OCCASIONAL SALE - NON-PROFIT ORGANIZATION - FOOD, BEVERAGES, DRY GOODS	202-795	ITALIAN COMMUNITY CENTER, INC.		A	08/12/86	A	03/16/87					YES
OCCASIONAL SALE - PARTNERSHIP CONDUCTED 16 SALES - NOT OCCASIONAL SALE	10WTAC165 201-369 201-430 WTB3-3	CARTER D/B/A CHATTEL CHANGERS	CAROLE	A	02/09/77	A	10/10/77					YES
OCCASIONAL SALE - PARTNERSHIP CONDUCTED 16 SALES - NOT OCCASIONAL SALE	10WTAC165 201-369 201-430 WTB3-3	HARGARTEN D/B/A CHATTEL CHANGERS	JOAN	A	02/09/77	A	10/10/77					YES
OCCASIONAL SALE - SALE OF BUSINESS ASSETS - HELD OR WAS REQUIRED TO HOLD SELLER'S PERMIT AT TIME OF SALE OF ASSETS	203-269 203-338 400-020 WTB79-15 85-18	CARRION CORPORATION		A	07/31/91	A	04/15/92	A	09/09/93			YES
OCCASIONAL SALE - SALE OF FOOD AT 3-DAY EVENT	202-661	WISCONSIN FARM PROGRESS DAYS, CLARK COUNTY		R	01/21/86							YES
OCCASIONAL SALE - SALE OF PARTNERSHIP INCLUDING MOTOR VEHICLES TO SON OF A PARTNER DOES NOT QUALIFY FOR EXEMPTION	10WTAC143 201-333	STOCK	K. C.	A	08/18/76							YES
OCCASIONAL SALE - SINGLE EVENT - FOUR EXHIBITIONS ON FOUR DAYS DURING FOUR-WEEK PERIOD CONSTITUTES A SINGLE EVENT	202-899	GOLDEN GLOVES CHARITIES, INC.		R	09/23/87							NNA
OFFICER LIABILITY	202-543 202-761	KONICEK	MILTON C.	A	05/13/85	A	05/09/86					NNA
OFFICER LIABILITY	202-543	RICE	EUGENE	R	05/13/85							NNA
OFFICER LIABILITY	202-147	ROLTGEN	ROBERT J.	R	12/16/82							NNA
OFFICER LIABILITY - AGREEMENT WITH OTHER OFFICER WITH RESPECT TO LIABILITY FOR UNPAID SALES TAXES IS NOT BINDING UPON DEPARTMENT	203-324	PIRK	DONALD	A	04/07/92							YES
OFFICER LIABILITY - BURDEN OF PROOF AND STANDARD OF EVIDENCE TO BE USED	400-222 WTB99-25	DRILLAS	WILLIAM	R	05/31/96							YES
OFFICER LIABILITY - CHECK SIGNING AUTHORITY, STANDING ALONE INSUFFICIENT TO ESTABLISH LIABILITY	202-576	MENKE	RICHARD S.	R	07/09/85							NNA
OFFICER LIABILITY - CLAIM FOR REFUND - OFFICER PREVIOUSLY HAD SIGNED AGREEMENT WITH DEPARTMENT ACCEPTING PERSONAL RESPONSIBILITY FOR DELINQUENT TAXES	400-043	BRZEZINSKI	ANNA M.	A	02/25/94							YES
OFFICER LIABILITY - COLLECTION EFFORTS - SERIOUS COLLECTION EFFORTS MADE - DEPARTMENT CAN WEIGH COST OF COLLECTION EFFORTS AGAINST POTENTIAL GAINS	203-125	LEPP	HERBERT	A	01/08/90							YES
OFFICER LIABILITY - CONSTITUTIONALITY - ASSESSMENT IS NOT EXCESSIVE FINE BUT COLLECTION OF MONIES OWED STATE BECAUSE OF HIS CONDUCT, DUE PROCESS CLAUSE NOT VIOLATED	400-547 400-687 WTB127-25 129-24 135-18	RONDON	EUGENE C.	A	06/06/01	A	01/29/02	A	05/08/03			YES

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OFFICER LIABILITY - DELIBERATELY FAILED TO MAKE PAYMENT	202-553 WTB45-11	GARTZKE	KAREN	A	05/31/85							YES
OFFICER LIABILITY - FIELD AUDIT FINAL AFTER PETITION FOR REDETERMINATION NOT FURTHER APPEALED - ISSUE OF CORRECTNESS OF ASSESSMENT CANNOT BE REVIEWED	203-125	LEPP	HERBERT	A	01/08/90							YES
OFFICER LIABILITY - IGNORANT OF TAX FILING AND PAYMENT REQUIREMENTS ALTHOUGH KNEW THAT SALES WERE SUBJECT TO TAX	203-319 WTB78-11	GOULD	WILLIAM AND LOIS	A	03/09/92							YES
OFFICER LIABILITY - LIABILITY FOR INTEREST DUE TO DATE SUCCESSOR PAID TAX LIABILITY - SUCCESSOR'S LIABILITY	202-553 WTB45-11	GARTZKE	KAREN	A	05/31/85							YES
OFFICER LIABILITY - MOTION FOR SUMMARY JUDGMENT - INCOME RETURNS - RESPONSIBLE OFFICER LEFT EMPLOYMENT PRIOR TO DUE DATE OF SALES TAX RETURN	400-267	CALARCO	FRANK A.	D	12/13/96							YES
OFFICER LIABILITY - NOT RESPONSIBLE PERSON - AUTHORITY TO PAY TAXES - BOARD OF DIRECTORS APPOINTED BY BANKRUPTCY COURT (CEILLE INDUSTRIES) ORDERED WERNER TO OPERATE BUSINESS FIRST, PAY TAXES SECOND	400-481 400-517 WTB122-28 124-26	WERNER	JAMES R.	R	06/16/00	A	12/08/00					YES
OFFICER LIABILITY - NOT RESPONSIBLE PERSON - CORPORATE VICE PRESIDENT AND SECRETARY - DID NOT HAVE DUTY AND AUTHORITY TO DIRECT PAYMENT OF TAX, DID NOT HAVE ACTIVE ROLE IN CORPORATION	400-473 WTB119-21 125-18	CEILLE	CHARLENE	R	02/28/00	A	04/24/01					YES
OFFICER LIABILITY - NOT RESPONSIBLE PERSON - WERNER DID NOT HAVE AUTHORITY TO PAY TAXES OR DIRECT PAYMENT (FIVE CEALS, INC.)	400-481 400-517 WTB124-26	WERNER	JAMES R.	R	06/16/00	A	12/08/00					YES
OFFICER LIABILITY - OFFICER HAD AUTHORITY AND DUTY TO DIRECT PAYMENT OF TAXES AND INTENTIONALLY BREACHED THAT DUTY - ESTIMATED ASSESSMENT RECEIVED BY OFFICER FOR CORPORATION	203-394	BARRETT	THOMAS M.	A	02/23/93							YES
OFFICER LIABILITY - OFFICER NOT RESPONSIBLE WHERE NO EVIDENCE PRESENTED TO SHOW OFFICER HAD KNOWLEDGE OF LIABILITY AND THAT THERE WERE CORPORATE FUNDS OR ASSETS AVAILABLE TO PAY LIABILITY	203-394	BARRETT	THOMAS M.	R	02/23/93							YES
OFFICER LIABILITY - OFFICER RESPONSIBLE FOR FILING RETURNS AND PAYING TAX RESPONSIBLE	202-004 WTB30-10	TAMM	ERIC F.	A	04/23/82							YES
OFFICER LIABILITY - OFFICER, MANAGER OF BUSINESS WHO HAD AUTHORITY TO OPERATE BUSINESS, PAY VENDORS AND WAS INSTRUCTED TO PAY SALES TAXES WAS FOUND TO BE A RESPONSIBLE PERSON	WTB103-20	WEST*	MAURICE D.	A	06/12/97							YES
OFFICER LIABILITY - OTHER RESPONSIBLE PERSON - DEFACTO MANAGER PLAYED SIGNIFICANT ROLE IN BUSINESS AND MET THE THREE-PART TEST OF A RESPONSIBLE PERSON	400-401 WTB113-22	NOARD	DONALD D.	A	12/18/98							YES
OFFICER LIABILITY - PARTNERSHIP - PASSIVE SHAREHOLDER NOT PARTNER - LACK OF CONTROL	202-371	ELDRIDGE	ROBERT E.	R	04/26/84							NNA
OFFICER LIABILITY - PASSIVE INVESTORS WHO TOOK OVER SOLE MANAGERIAL CONTROL TO PROTECT THEIR INVESTMENT	203-319 WTB78-11	GOULD	WILLIAM AND LOIS	A	03/09/92							YES
OFFICER LIABILITY - PENALTIES - RESPONSIBLE PERSON	202-690 202-829	NEWMAN	CHARLES J.	A	01/27/86	A	01/08/87					YES
OFFICER LIABILITY - PETITIONER HAD AUTHORITY TO PAY WITHHOLDING TAXES DUE, HAD CHECK SIGNING AUTHORITY AND DIRECTED PAYMENT OF ACCOUNTS PAYABLE	400-248 400-326	VOGEL	RICHARD P.	A	10/02/96	A	07/08/97					YES
OFFICER LIABILITY - RESPONSIBLE FOR MAKING PAYMENT OF SALES TAX AND WILLFULLY FAILED TO DO SO	203-324	PIRK	DONALD	A	04/07/92							YES
OFFICER LIABILITY - RESPONSIBLE OFFICER DEBT NOT DISCHARGED IN PERSONAL BANKRUPTCY	202-943	KOENIG	MARK B.	A	01/26/88							YES

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OFFICER LIABILITY - RESPONSIBLE PARTY - OBLIGATION TO PAY DELINQUENT TAXES INCURRED WHILE AN OFFICER AND RESPONSIBLE PARTY AND FOR WHICH HE SIGNED INSTALLMENT AGREEMENT DOES NOT CEASE AFTER HIS TERMINATION	400-330	WHITNEY, JR.	JOHN R.	A	12/08/97							YES
OFFICER LIABILITY - RESPONSIBLE PARTY - OFFICER HAD AUTHORITY TO DIRECT PAYMENT AND HE INTENTIONALLY BREACHED THAT DUTY	203-125	LEPP	HERBERT	A	01/08/90							YES
OFFICER LIABILITY - RESPONSIBLE PARTY - OFFICER, DIRECTOR AND OPERATIONAL MANAGER CANNOT ESCAPE LIABILITY BY DELEGATION OF TAX FILING AND PAYMENT RESPONSIBILITIES TO OTHERS	400-373 WTB111-19 114-16	BALESTRIERI	JOSEPH A.	A	06/02/98	A	12/03/98					YES
OFFICER LIABILITY - RESPONSIBLE PARTY - OFFICER, DIRECTOR AND OPERATIONAL MANAGER HAD AUTHORITY AND DUTY TO PAY SALES TAXES DUE AND INTENTIONALLY BREACHED DUTY	400-373 WTB111-19 114-16	BALESTRIERI	JOSEPH A.	A	06/02/98	A	12/03/98					YES
OFFICER LIABILITY - RESPONSIBLE PARTY - PETITIONER HAD CONTROL OF CORPORATION AND ITS FINANCES EVEN THOUGH OTHERS HAD OFFICER TITLES AND SHARED CHECK SIGNING AUTHORITY	400-331 WTB107-20 112-28	PHARO	MICHAEL A.	A	12/11/97	A	09/02/98					YES
OFFICER LIABILITY - RESPONSIBLE PARTY - PRESIDENT AND SOLE SHAREHOLDER FOUND TO HAVE AUTHORITY AND DUTY TO PAY TAXES AND INTENTIONALLY BREACHED DUTY BY PAYING OTHER CREDITORS	400-547 400-687 WTB127-25 129-24 135-18	RONDON	EUGENE C.	A	06/06/01	A	01/29/02	A	05/08/03			YES
OFFICER LIABILITY - RESPONSIBLE PERSON - ADMISSION OF RESPONSIBILITY FOR UNPAID SALES TAXES - SUMMARY JUDGEMENT	400-137	BESSETT	ROLAND H.	A	07/06/95	A	07/06/95					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CONTROLLER HAD AUTHORITY OVER CORPORATION'S TAX MATTERS, HAD KNOWLEDGE OF UNPAID TAXES AND INTENTIONALLY BREACHED DUTY TO PAY	400-497 400-529 WTB123-26 125-18	SWARTZ	KURT T.	A	08/31/00	A	02/23/01					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATE OFFICER HAD AUTHORITY AND DUTY TO PAY PAST AND CURRENT TAX OBLIGATIONS AND BREACHED SUCH DUTY	400-441 400-474 WTB118-32 121-16	SENF	DANNY R.	A	08/27/99	A	02/23/00					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATE PRESIDENT - HEALTH PROBLEMS - HAD DUTY AND AUTHORITY TO PAY TAX AND INTENTIONALLY FAILED - BREACHED THAT DUTY	400-473 WTB119-21 125-18	CEILLE	JOHN D.	A	02/28/00	R	04/24/01					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATE PRESIDENT HAD DUTY AND AUTHORITY TO PAY OR DIRECT PAYMENT OF TAX AND INTENTIONALLY BREACHED THAT DUTY	400-471 WTB121-16	KUZNIEWSKI	MARK	A	02/28/00							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - DID NOT WILFULLY FAIL TO PAY THE SALES TAX	400-083 400-139 WTB94-18	DRILIAS	WILLIAM	R	08/15/94	R	06/12/95					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - HAD AUTHORITY TO DIRECT PAYMENT OF TAXES - RESPONSIBLE FOR FILING RETURNS - PRESIDENT NOT OWNER	203-130	WILSON	THOMAS J.	A	02/19/90							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - HAD KNOWLEDGE, AUTHORITY AND DUTY TO PAY SALES AND USE TAX AND INTENTIONALLY BREACHED THAT DUTY BY PAYING OTHER CREDITORS	400-378 WTB111-20	GREEN	LISA S.	A	07/03/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - NOT RESPONSIBLE FOR PAYMENT OF SALES TAX DUE AFTER DATE OF RESIGNATION	400-358	CALARCO	FRANK A.	R	03/12/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - NOT WILLFUL	202-725	WIRTH, JR.	GUS	R	05/28/86							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - NOT WILLFUL FAILURE	202-634 202-765	GALANTE	ANTHONY J.	R	09/23/85	A	06/27/86					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - NOT WILLFUL FAILURE	202-626 202-759	TRZESNIEWSKI	ALVIN	R	09/24/85	A	07/21/86					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - OFFICER AND GENERAL MANAGER HAD AUTHORITY AND DUTY TO DIRECT PAYMENT OF SALES AND USE TAXES, DUTY INTENTIONALLY BREACHED	400-354 WTB110-26	WOLF	SCOTT W.	AP	03/03/98							YES

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OFFICER LIABILITY - RESPONSIBLE PERSON - OFFICER RESPONSIBLE FOR SALES AND USE TAXES DUE EXCEPT FOR THOSE SALES AND USE TAXES DUE AFTER HIS RESIGNATION AS PRESIDENT	400-349	CALLEN	JAMES M.	AP	02/25/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PERSON IN CHARGE OF ALL BUSINESS ACTIVITIES BOTH BEFORE AND AFTER ASSUMING PRESIDENT AND TREASURER POSITIONS, HAD AUTHORITY AND DUTY TO PAY TAXES AND INTENTIONALLY BREACHED DUTY	400-532 WTB125-20	PHARO	MICHAEL A.	A	03/23/01	A	11/02/01	A	10/16/02	D	01/21/03	NO
OFFICER LIABILITY - RESPONSIBLE PERSON - PETITIONER HAD AUTHORITY AND DUTY TO PAY TAX	400-317 WTB106-24	MACH, SR.	JEFFREY P.	A	09/17/97							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PETITIONER PERSONALLY LIABLE FOR PAYING DELINQUENT TAXES, USED CORPORATE FUNDS TO PAY OTHER CREDITORS	400-214	O'KEEFE	CASEY			A	04/10/96					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PETITIONER PERSONALLY LIABLE FOR PAYMENT OF DELINQUENT TAXES, USED CORPORATE FUNDS TO PAY OTHER CREDITORS	400-107	O'KEEFE	CASEY	A	02/06/95							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PRESENT STATUTE NO LONGER REQUIRES DEPARTMENT TO UNDERTAKE PROPER COLLECTION PROCEEDINGS	400-184	HOFFMAN	TODD	A	12/11/95							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PRESIDENT AND TREASURER, HAD AUTHORITY AND DUTY TO PAY TAXES AND INTENTIONALLY BREACHED DUTY	400-532 WTB125-20	PHARO	BRENDA A.	A	03/23/01	A	11/02/01	A	10/16/02	D	01/21/03	NO
OFFICER LIABILITY - RESPONSIBLE PERSON - PRESIDENT HAD SOLE CHECK WRITING AUTHORITY, HAD KNOWLEDGE OF UNPAID TAXES AND INTENTIONALLY BREACHED DUTY TO PAY SALES TAXES	400-496 WTB123-25	BICE	BARBARA	A	07/26/00							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PRESIDENT WITH SOLE CHECK SIGNING AUTHORITY HAD AUTHORITY AND DUTY TO PAY WITHHOLDING TAXES AND INTENTIONALLY BREACHED HIS DUTY	400-353	MONFRE	CHARLES T.	A	03/04/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PROVISION UNDER SECTION 6627(E) OF THE IRC RELATING TO VOLUNTEERS WHO SERVE IN HONORARY CAPACITY WITH NON-PROFIT ORGANIZATION NOT APPLICABLE	400-356 WTB110-25	HIGGS	KENNETH	A	03/11/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - RESPONDENT HAD KNOWLEDGE OF UNPAID TAXES AND AUTHORITY TO PAY, RESPONDENT DID NOT HAVE CHECK WRITING PRIVILEGE	400-230	LAUDATO	GERALD	A	06/26/96							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - SOLE SHAREHOLDER, OFFICER AND MEMBER OF BOARD OF DIRECTORS HAD AUTHORITY AND DUTY TO PAY TAX	400-344 WTB110-24	KEIMIG	KATHY J.	A	02/05/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - STATUTE IMPOSES JOINT AND SEVERAL PERSONAL LIABILITY UPON "ANY" RESPONSIBLE CORPORATE OFFICIAL FOR NONPAYMENT OF TAXES	400-214	O'KEEFE	CASEY			A	04/10/96					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - VICE PRESIDENT AND GENERAL MANAGER HAD AUTHORITY AND DUTY TO PAY TAX LIABILITY EVEN THOUGH HE WAS EMPLOYEE WHO ACTED UNDER DIRECTION OF OWNER OF CORPORATION	400-313 WTB106-22	RUPPEL	DAVID J.	A	08/12/97							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - VOLUNTEER OFFICER OF FOR PROFIT WISCONSIN CORPORATION HAD KNOWLEDGE, RESPONSIBILITY AND DUTY TO PAY TAXES AND INTENTIONALLY MADE PAYMENT TO CREDITORS	400-356 WTB110-25	HIGGS	KENNETH	A	03/11/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - VOLUNTEER OFFICER OF FOR PROFIT WISCONSIN CORPORATION HAD KNOWLEDGE, RESPONSIBILITY AND DUTY TO PAY TAXES AND INTENTIONALLY MADE PAYMENT TO CREDITORS	400-356 WTB110-25	WAGNER	RICHARD F.	A	03/11/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - WILFULLY FAILED TO PAY THE SALES TAX (VACATION OF 8/15/94 ORDER)	400-222 WTB99-25	DRILLAS	WILLIAM	A	05/31/96							YES
OFFICER LIABILITY - RESPONSIBLE PERSON WHO INTENTIONALLY AND WILFULLY FAILED TO PAY SALES AND USE TAXES	400-193	HECHT	ROBERT S.	A	02/12/96							YES

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OFFICER LIABILITY - RESPONSIBLE PERSON WHO INTENTIONALLY AND WILFULLY FAILED TO PAY SALES AND USE TAXES	400-184	HOFFMAN	TODD	A	12/11/95							YES
OFFICER LIABILITY - RESPONSIBLE PERSONS - WILFULLY FAILED TO FILE SALES TAX RETURNS AND TO PAY SALES TAXES	203-376	KEMELING AND SHIVERS	REINIER AND JANE	A	09/30/92							YES
OFFICER LIABILITY - SALES TAX - INTEREST MANDATORY	201-734 WTB21-15	OLKIVITZ	DENNIS R.	A	08/13/80							YES
OFFICER LIABILITY - SPECIAL ADMINISTRATOR GIVEN AUTHORITY TO MAKE DEPOSITS AND WRITE CHECKS FOR PURPOSE OF CONTINUING BUSINESS OF DECEASED AND WHO PAID OTHER VENDORS OTHER THAN TAXES FOUND LIABLE	400-251	MILLER	DIANE M.	A	10/09/96							YES
OFFICER LIABILITY - STATUTE OF LIMITATIONS DOES NOT APPLY	201-734 WTB21-15	OLKIVITZ	DENNIS R.	A	08/13/80							YES
OFFICER LIABILITY - WILLFUL FAILURE TO PAY	202-822	VAN DAMME	WILLIAM D.	A	01/16/87							YES
OFFICER LIABILITY - WILLFULLY FAILED TO MAKE PAYMENTS, PREFERRED OTHER CREDITORS	202-302	SCHUETTE	WARD	A	01/20/84							NNA
OFFICER'S LIABILITY - NOT RESPONSIBLE PARTY - MANAGER OF STORE COULD NOT SIGN CHECKS WITHOUT DISCUSSION WITH OWNER - MOTION FOR SUMMARY JUDGMENT GRANTED TO PETITIONER	WTB132-26	DOLAN*	JOHN P.	R	07/10/02							YES
OPERATORS OF BUSINESS - PETITIONERS WERE OPERATORS OF MOBILE HOME BUSINESS AND RESPONSIBLE FOR FILING SALES AND USE TAX RETURNS	203-113	SINGSTOCK AND WILLIAMS		A	12/13/89							YES
PARKING AND STORAGE - AUTOMOBILE PARKING FEES	202-672 202-802 202-941	EAA AVIATION FOUNDATION, INC.		R	01/21/86	A	10/22/86	R	02/25/88			YES
PARKING AND STORAGE - HANGER RENTAL RECEIPTS ARE TAXABLE	203-200 203-244 400-171 WTB71-11 75-13 91-15 96-18	LUETZOW INDUSTRIES		A	11/14/90	A	04/15/94	A	10/31/95			YES
PARKING AND STORAGE - PARKING CHARGES - APARTMENT RENTALS	202-681	CASTROVINCI	JOSEPH AND BLANCHE	A	01/27/86							YES
PARKING AND STORAGE - PARKING RECEIPTS - HOSPITAL NOT GOVERNMENTAL UNIT - SERVICES SUBJECT TO TAX - PARKING	10WTAC243 201-463 201-606 201-846 201-946 WTB10-2 15-5 23-6 28-11	FAMILY HOSPITAL, INC.		R	01/12/78	A	06/10/79	A	04/27/81	A	01/05/82	YES
PARKING AND STORAGE - SERVICE SUBJECT TO TAX - SEPARATE CHARGE FOR TENANT PARKING SPACE TAXABLE	9WTAC425 200-948	FARWELL ARMS		A	10/26/73							YES
PARTNERSHIPS - CONSIDERED A PARTNER	201-765	CHRISTIAN, CHRISTIAN, ELY & PFUND		R	07/03/80							YES
PARTNERSHIPS - ORGANIZATION WAS NOT A DE FACTO CORPORATION - WAS CONSIDERED A PARTNERSHIP	202-278 202-555	VETTEL	WILLIAM H.	A	11/02/83	A	05/06/85					YES
PARTNERSHIPS - REORGANIZATION - BURDEN OF PROOF - EXISTENCE OF JOINT VENTURE OR PARTNERSHIP NOT ESTABLISHED	9WTAC234 200-834 200-922	YAHARA MATERIALS, INC.		A	07/18/72	A	01/25/73					YES
PATRONAGE DIVIDENDS - PATRONAGE DIVIDENDS ALLOCATED TO PATRON'S ACCOUNT IN YEAR FOLLOWING PURCHASE ARE NOT CASH DISCOUNTS WHICH RETROACTIVELY REDUCE MEASURE OF GROSS RECEIPTS	203-069 WTB71-12	NELSON TELEPHONE COOPERATIVE		A	06/26/89	A	12/13/89					YES
PENALTIES - FAILURE TO FILE RETURNS-HABITUAL NONFILER SUBJECT TO 10% PENALTY ON DELINQUENT TAX AND 25% ON ENTIRE TAX FOR PERIOD INVOLVED	6WBTA176 200-324	CYCLES, INC.		A	08/16/66							YES
PENALTIES - FALSE AND FRAUDULANT RETURN - PETITIONER CONSISTENTLY UNDERREPORTED HIS INCOME BY 10-15%, DELAYED APPLYING FOR SALES PERMIT AND DID NOT FILE SALES TAX REPORTS UNTIL 1988	WTB113-17	AHN D/B/A DON'S PUB	DON	AP	12/22/98							YES

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PENALTIES - FALSE AND FRAUDULENT RETURNS - 50% PENALTY PROPERLY IMPOSED WHEN TAXPAYER FAILED TO REPORT \$44,000 SALES IN 5 YEARS.	9WTAC399 200-928 200-943	GODFREY D/B/A JACKS TEXACO SERVICE	JOHN W.	A	05/31/73	A	09/24/73					YES
PENALTIES - FALSE OR FRAUDULENT RETURN - SALES TAX - FRAUD NOT ESTABLISHED	9WTAC193 200-813	EASTON	EARL H.	R	04/28/72							YES
PENALTIES - MISINFORMATION SUPPLIED BY DEPARTMENT PRECLUDES DEPARTMENT FROM ASSESSING INTEREST AND PENALTIES FOR UNTIMELY RETURNS	6WBT473 200-224	FARMER	GEORGE N.	AP	06/23/65							YES
PENALTIES - NEGLIGENCE	202-619	AUTOMATIQUE, INC.		AP	11/01/85							YES
PENALTIES - NEGLIGENCE	202-623 202-825 202-922 WTB46-18 55-11	MONTGOMERY WARD & CO., INC.		AP	11/29/85	A	01/22/87	A	12/20/87			YES
PENALTIES - NEGLIGENCE	202-259 202-691 WTB38-9 45-13	SCHUSTER CONSTRUCTION COMPANY		A	10/31/83	A	04/18/84	A	07/11/85			YES
PENALTIES - NEGLIGENCE	202-137 202-387 202-589 WTB32-6 44-12	SECURITY SAVINGS AND LOAN ASSOCIATION		AP	12/28/82	A	05/23/84	A	06/21/85			YES
PENALTIES - NEGLIGENCE	201-518 201-742 201-882 202-006	SERVOMATION CORPORATION		AP	08/15/78	A	11/19/79	AP	07/28/81	A	03/30/82	YES
PENALTIES - NEGLIGENCE - 5% PER MONTH-PROPERLY IMPOSED FOR FAILURE TO FILE	10WTAC175 201-375	HERFEL & HERFEL		A	03/04/77							YES
PENALTIES - NEGLIGENCE - BURDEN OF PROOF - TAXPAYER - PAID SALES TAXES ON INSTANT PURCHASES BUT NOT USE TAX ON OUT OF STATE PURCHASES	400-462 400-539 WTB119-18 123-24	AMUSEMENT DEVICES, INC.		A	12/15/99	A	09/14/00	A	12/05/01			YES
PENALTIES - NEGLIGENCE - DEPARTMENT OF REVENUE'S ERROR WAS REASONABLE CAUSE FOR LATE FILED RETURNS	201-825	YANKEE DOODLE OF JAMESVILLE, INC.		R	03/18/81							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE	202-633 WTB47-19	ANDERSON LABORATORIES, INC.		A	12/10/85							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE	202-489	GODSEY TOOL MANUFACTURING, INC.		A	11/13/84							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE	201-757 201-930 202-192	MITCHELL	WILLIAM A.	A	10/21/80	A	11/16/81	A	04/26/83			YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE - REASONABLE CAUSE NOT SHOWN	400-123 400-300 WTB92-17 99-23	ZIGNEGO COMPANY, INC.		A	05/02/95	A	04/09/96	A	05/22/97			YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE - RELIANCE ON ACCOUNTANT'S ADVICE IS NOT REASONABLE CAUSE	400-197 WTB98-25	AQUA FINANCE, INC.		A	02/26/96							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE RETURNS	400-391 WTB112-24	WIMMER CONSTRUCTION, INC.		A	10/22/98							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE RETURNS - RELIANCE ON ACCOUNTANT IS NOT REASONABLE CAUSE	203-084	KRYSHAK	ANTHONY J.	A	08/29/89							YES
PENALTIES - NEGLIGENCE - FAILURE TO PAY SALES TAX NOT DUE TO GOOD CAUSE	400-220 WTB99-20	HANZ CONTRACTORS, INC.		A	05/30/96							YES
PENALTIES - NEGLIGENCE - FAILURE TO TIMELY FILE SALES TAX RETURNS DUE TO PRESIDENT'S ILLNESS AND POOR PHYSICAL CONDITION	7WTAC194 200-514	UNITED, INC.		A	12/10/68							YES
PENALTIES - NEGLIGENCE - GOOD CAUSE - INCORRECT RETURN	202-462	JERRY KASIAN LANDSCAPE CONTRACTORS, INC.		R	10/25/84							YES
PENALTIES - NEGLIGENCE - IMPOSED FOR FAILURE TO FILE TIMELY REPORTS	8WTAC115 200-578	S & L MCDONALD'S DRIVE IN		A	02/13/70							YES
PENALTIES - NEGLIGENCE - IMPOSED FOR FAILURE TO FILE TIMELY REPORTS, FAILURE DUE TO INATTENTION, INADVERTENCE AND NEGLECT	8WTAC117 200-580	SLIDES, INC.		A	02/13/70							YES

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PENALTIES - NEGLIGENCE - IMPOSED FOR FAILURE TO TIMELY FILE SALES TAX RETURNS	7WTAC173 200-457	SIXEL	KENNETH J.	A	10/30/68							YES
PENALTIES - NEGLIGENCE - IMPOSED FOR LATE SALES TAX RETURN WHEN BOOKKEEPING SERVICE WENT OUT OF BUSINESS	7WTAC129 200-440	BRUSS	DAVID W.	A	07/24/68							YES
PENALTIES - NEGLIGENCE - IMPOSED FOR LATE SALES TAX RETURNS ALTHOUGH SOLE TRADER IN POOR PHYSICAL CONDITION, BUSINESS WAS CONDUCTED AS USUAL	7WTAC134 200-442	LAVELLE	WILLIAM	A	07/24/68							YES
PENALTIES - NEGLIGENCE - INCOMPLETE AND INCORRECT RETURNS FILED - DID NOT DILIGENTLY PURSUE TAXABLE STATUS OF SALES	9WTAC204 200-815 200-867	SCHMITT	CLIFFORD J.	A	05/09/72	A	11/20/72					YES
PENALTIES - NEGLIGENCE - INCORRECT RETURN - AN INCORRECT "GOOD FAITH" BELIEF THAT EXEMPTION APPLIES DOES NOT VOID THE PENALTY	400-431 400-495 WTB115-25 122-25	PARKVIEW SAND & GRAVEL, INC.		A	06/22/99	A	07/25/00					YES
PENALTIES - NEGLIGENCE - INCORRECT RETURN - BURDEN OF PROOF ON TAXPAYER TO PROVE RETURNS WERE FILED INCORRECTLY FOR REASON OTHER THAN NEGLECT	203-269 203-338 400-020 WTB79-15 85-18	CARRION CORPORATION		A	07/31/91	A	04/15/92	A	09/09/93			YES
PENALTIES - NEGLIGENCE - INCORRECT RETURN - DUTY TO COMPLY WITH SALES AND USE TAX LAWS	400-431 400-495 WTB115-25 122-25	PARKVIEW SAND & GRAVEL, INC.		A	06/22/99	A	07/25/00					YES
PENALTIES - NEGLIGENCE - INCORRECT RETURN - FAILURE TO REPORT AND PAY USE TAX WAS NOT DUE TO GOOD CAUSE	400-533 WTB125-17	J. W. WINCO, INC.		A	03/23/01							YES
PENALTIES - NEGLIGENCE - INCORRECT RETURN - RELIANCE PLACED UPON CPA FIRM FOR ACCURATE REPORTING OF USE TAX AND FOR PROPER TRAINING OF BOOKKEEPER RELATING TO USE TAX REPORTING	400-249 400-322 WTB101-16 103-21	DOLPHIN SWIMMING POOL CO., INC.		A	10/03/96	A	04/16/97					YES
PENALTIES - NEGLIGENCE - NOT SUSTAINED - FAILURE TO FILE WAS DUE TO REASONABLE CAUSE PERSONAL PROBLEMS	10WTAC105 201-214	BERNARDS COTTAGE SHOPPES INC./BRIDGEMANS		R	02/18/76							YES
PENALTIES - NEGLIGENCE - PENALTY APPROPRIATE AFTER LIABILITY TO FILE RETURNS IS DETERMINED.	10WTAC129 201-220 201-410 WTB6-4	CULLEN	PHILLIP	A	05/12/76	AP	07/07/77					YES
PENALTIES - NEGLIGENCE - PENALTY IMPOSED ON RECEIPTS FROM PURCHASE AND SALE OF LAUNDRY EQUIPMENT AND REPAIRS - INADVERTENCE IS NEGLIGENCE	8WTAC212 200-650 200-691	REID & ASSOCIATES, INC.		AP	11/24/70	A	04/26/71					YES
PENALTIES - NEGLIGENCE - PENALTY OF 25% FOR FAILURE TO FILE USE TAX RETURN WHERE CANNOT PROVE SALES TAX PAID ON PURCHASE OF PLANE	9WTAC35 200-718	MIDWEST INSTRUMENT CO., INC.		A	07/22/71							YES
PENALTIES - NEGLIGENCE - PENALTY ON GROSS RECEIPTS FROM COIN OPERATED LAUNDRY MACHINES - NOT PROPER, GOOD FAITH MISUNDERSTANDING OF LAW	8WTAC212 200-650 200-691	REID & ASSOCIATES, INC.		R	11/24/70							YES
PENALTIES - NEGLIGENCE - SALES - FAILURE TO FILE	201-779	STRAEHLER D/B/A MICO INVESTMENT CO.	JACK L.	A	09/08/80							YES
PENALTIES - NEGLIGENCE - SALES TAX - DISCREPANCY BETWEEN GROSS INCOME AND GROSS TAXABLE SALES REPORTED	9WTAC193 200-813	EASTON	EARL H.	A	04/28/72							YES
PENALTIES - NEGLIGENCE - SUBJECT TO PENALTY WHERE REASONS FOR LATE RETURNS WERE SHORTAGE OF CAPITAL AND MOVING OF BUSINESS	6WBTA112 200-261	WITTE, FARR AND FROST, INC.		A	11/18/65							YES
PENALTIES - NEGLIGENCE - UNDERREPORTED RECEIPTS - RELIANCE ON ACCOUNTANT NOT REASONABLE CAUSE	203-084	ALAMO PLAZA, INC.		A	08/29/89							YES
PENALTIES, NEGLIGENCE - INCORRECT RETURN - FAILURE TO PREPARE CORRECT RETURN LIES WITH THE TAXPAYER AND CANNOT BE DELEGATED - IMPROPER CERTIFICATE	400-668 WTB134-25	PLAZA PUBLICATIONS, INC.		A	01/31/03							YES
PHOTOCOPIES - LAWYERS - PHOTOCOPIES BILLED TO CLIENTS - RETAILER - WHO MUST REGISTER	202-358 202-799 WTB39-7 46-18 50-7	FRISCH, DUDEK & SLATTERY, LTD.		A	05/25/84	R	12/26/85	A	09/18/86			YES
PRINTED ADVERTISING MATERIALS - PUBLICATIONS PRINTED AT PLAZA PUBLICATIONS' DIRECTION FOR A THIRD PARTY AND SHIPPED OUTSIDE OF WISCONSIN	400-668 400-735 WTB134-25 138-23	PLAZA PUBLICATIONS, INC.		R	01/31/03	R	09/22/03					YES

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PRINTED ADVERTISING MATERIALS - USE TAX - PUBLICATIONS PRINTED AT PLAZA PUBLICATIONS' DIRECTION FOR A THIRD PARTY AND SHIPPED WITHIN WISCONSIN	400-668 WTB134-25	PLAZA PUBLICATIONS, INC.	GENE	A	01/31/03							YES
PRINTERS - PRINTED MATERIALS EXEMPTION - NEWSPAPERS, PERIODICALS, SHOPPING GUIDES - RES JUDICATA	203-262 WTB75-12	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.				A	07/25/91					YES
PRINTERS - PRINTED MATERIALS EXEMPTION - PUBLICATIONS FOUND TO BE SHOPPERS GUIDES NOT NEWSPAPERS - TAX APPEALS COMMISSION EXPLANATION PER REMAND	203-090 203-156	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.		A	09/22/89	R	05/21/90					YES
PRINTERS - PRINTED MATERIALS EXEMPTION-PUBLICATIONS FOUND TO BE SHOPPERS GUIDES NOT NEWSPAPERS - TAX APPEALS COMMISSION EXPLANATION PER REMAND	203-090	MERRIMAC TYPE SETTING, LTD.		A	09/22/89							YES
PRINTERS AND TYPESETTERS - MATERIALS FURNISHED BY PRINTER USED SOLELY OUTSIDE WISCONSIN	10WTAC131 201-226 201-397 201-603 WTB6-3 15-6	MOEBIUS PRINTING COMPANY		AP	05/26/76	R	05/16/77			AP	05/30/79	YES
PRINTERS AND TYPESETTERS - PRINTING - ADVERTISING MATERIALS SENT OUT-OF-STATE - EFFECTIVE DATE OF EXEMPTION 5/22/72	10WTAC131 201-226 201-397 201-603 WTB6-3 15-6	MOEBIUS PRINTING COMPANY		AP	05/26/76	R	05/16/77			AP	05/30/79	YES
PRINTING - ADVERTISING MATERIALS SENT OUT-OF-STATE - TRANSPORTATION CHARGES	201-873 WTB25-4	JAY ADVERTISING, INC.		A	07/19/81							YES
PRINTING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - SUPPLIES AND MATERIALS USED TO PRINT OWN PUBLICATIONS	202-778 202-918 203-025	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.		A	09/29/86	R	12/04/87	R	12/22/88			YES
PRINTING - EXEMPTION OF PROPERTY CONSUMED OR DESTROYED IN MANUFACTURING - SUPPLIES AND MATERIALS USED TO PRINT OWN PUBLICATIONS - RES JUDICATA	203-262 WTB75-12	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.				A	07/25/91					YES
PRINTING - PRINTED MATERIAL EXEMPTION - PRINTING OF NEWSPAPERS	202-778 202-918 203-025	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.		A	09/29/86	R	12/04/87	RM	12/22/88			YES
PRINTING - PRINTING MATERIALS EXEMPTION - ADVERTISING SPECIALTIES - BEER TAP KNOBS, WALL CLOCKS - NOT PRINTED MATTER	201-873 WTB25-4	JAY ADVERTISING, INC.		A	07/19/81							YES
PRINTING - PRINTING SERVICES PURCHASED FROM WISCONSIN PRINTERS FOR CATALOGS MAILED TO WISCONSIN ADDRESSES	400-382 400-426 WTB112-25 115-26	SAX ARTS & CRAFTS, INC.		A	08/12/98	A	05/24/99					YES
PURCHASE FOR RESALE - PURCHASE OF PLASTIC UTENSILS, NAPKINS, STRAWS	202-619	AUTOMATIQUE, INC.		AP	11/01/85							YES
PURCHASES FOR RESALE - CORRUGATED BOXES EXEMPT FROM SALES TAX - PURCHASED BY MOVERS	201-647 201-748 201-875 WTB18-7 20-9 25-5	LEICHT TRANSFER & STORAGE CO., INC.		AP	11/23/79	AP	05/19/80	A	05/26/81			YES
RAILWAY RAILS, TIES, ROLLING STOCK AND LUBRICANTS - FERRY LINE WHICH OPERATES EXCLUSIVELY ON WATER DOES NOT MEET EXEMPTION	203-398 WTB82-27	WASHINGTON ISLAND FERRY LINE, INC.		R	03/16/93	A	12/06/93					YES
RAILWAY TIES, ROLLING STOCK AND LUBRICANTS - LUBRICANTS	201-820 201-964 WTB23-5	CHICAGO MILWAUKEE ST. PAUL & PACIFIC RAILROAD CO.		R	03/20/81	A	01/12/82					YES
RAILWAY TIES, ROLLING STOCK AND LUBRICANTS - RAILROAD OPERATIONS - SWITCH ENGINE - OPERATED OWN RAILROAD, EXEMPTION ALLOWED	10WTAC258 201-844 201-483 WTB10-3 20-8 23-6	FORT HOWARD PAPER COMPANY		AP	04/20/78	A	06/05/80	A	03/20/81			YES
REALTY VERSUS PERSONALTY - CONCRETE MACHINE FOUNDATION CONSTRUCTION ON REAL ESTATE BECOMES REAL ESTATE - CONSUMER CANNOT USE RESALE CERTIFICATE	10WTAC152 201-342	C. R. MEYER AND SONS CO.		A	01/31/72							YES
REALTY VERSUS PERSONALTY - REAL PROPERTY - METAL TUBING AND POLYETHYLENE STRUCTURES	201-670 201-910 202-106 202-202 WTB18-7 28-12 31-10 34-8	GREILING		R	01/31/72	A	10/16/81	A	09/10/82	R	06/01/83	YES
REALTY VERSUS PERSONALTY - TANGIBLE PERSONAL PROPERTY (MOBILE HOME) CONVERTED TO REAL PROPERTY	201-585 WTB15-4	AFFILIATED BANK OF MIDDLETON		R	01/31/72							YES

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REALTY VERSUS PERSONALTY - UNDERGROUND TELEVISION CABLE SYSTEM - MAIN LINE FEEDERS AND DROPS	202-859 WTB53-10	PAE COMMUNICATIONS, INC.		R	01/31/72							YES
REALTY VS. PERSONALTY - TOWER AND BUILDING PLACED ON LEASED PROPERTY CONSIDERED TANGIBLE PERSONAL PROPERTY	400-561 400-677 WTB127-24 130-27 137-29	WAUKESHA TOWER ASSOCIATES		A	08/06/01	A	03/20/02	A	03/27/03			YES
RECEIPTS PRESUMED TAXABLE - TANGIBLE PERSONAL PROPERTY SALES SHALL BE PRESUMED TAXABLE UNLESS SELLER CAN PROVE OTHERWISE	9WTAC370 200-913	BALCO, INC.		A	01/31/72							YES
RECORDS AND RECORDKEEPING - ASSESSMENT BASED ON FRANCHISE TAX RETURN VALID - UNRECONCILABLE DIFFERENCE BETWEEN GROSS RECEIPTS - ANNUAL SALES TAX AND FRANCHISE RETURN	201-652	DELUXE FLOORING CORPORATION		A	01/31/72							YES
RECOUPMENT, DOCTRINE OF EQUITABLE - TAX APPEALS COMMISSION MAY NOT ACT ON REFUND CLAIM WHERE PETITIONER HAS NO LEGAL STANDING TO PROCEED	202-917 202-979 203-097 WTB55-10 59-9 65-15	BADGERLAND HARVESTORE SYSTEMS, INC. F/K/A BADGERLAND HARVESTORE PRODUCTS		A	01/31/72	A	06/13/88	AP	08/17/89			YES
RECOUPMENT, DOCTRINE OF EQUITABLE - TAX APPEALS COMMISSION MAY NOT ACT ON REFUND CLAIM WHERE PETITIONER HAS NO LEGAL STANDING TO PROCEED	202-920 202-979 203-097 WTB55-10 59-9 65-15	DAIRYLAND HARVESTORE, INC.		A	01/31/72	A	06/13/88	AP	08/17/89			YES
REFUNDS - CLAIMS CAN ONLY BE FILED BY THE RETAILER WHO PAID THE TAX - PURCHASER MAY NOT FILE A CLAIM	9WTAC283 200-858	JACKSON COUNTY IRON COMPANY		D	01/31/72							YES
REFUNDS AND REMEDIES OF TAXPAYER - ALTHOUGH PURCHASES EXEMPT - CORPORATION NOT ENTITLED TO SALES TAX REFUND, NOT PARTY WHO PAID TAX	202-386 WTB39-7	EDWARD KRAEMER & SONS, INC.		D	05/30/84							YES
REFUNDS AND REMEDIES OF TAXPAYER - APPEALS TO COURT - FAILED TO FILE APPEAL WITHIN 30 DAY PERIOD	10WTAC102 201-201 201-330	NATIONAL EXCHANGORS, INC.		A	01/19/76	A	06/22/76					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - CLAIM BARRED AND CLOSED BY FIELD AUDIT, PETITION FOR REDETERMINATION NOT FILED	10WTAC193 201-392 201-439	ECODYNE CORP.		A	04/27/77	A	10/25/77					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - CLAIM FOR REFUND MUST BE MADE WITHIN TWO YEARS OF DATE TAX ASSESSED - STATUTORY FILING DEADLINE, JURISDICTIONAL AND NOT APPEALABLE	400-136 400-219 WTB94-17 99-19	D & S DENTAL LABORATORY, INC.		A	06/14/95	A	05/13/96					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - CLAIM FOR REFUND MUST BE MADE WITHIN TWO YEARS OF THE DATE TAX ASSESSED IF NOT PROTESTED BY FILING OF PETITION FOR REDETERMINATION	400-136 400-219 WTB94-17 99-19	D & S DENTAL LABORATORY, INC.		A	06/14/95	A	05/13/96					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - CLAIM NOT VALID, CLOSED BY FINAL FIELD AUDIT - SALES TAX	10WTAC193 201-392 201-439	ECODYNE CORP.		A	04/27/77	A	11/05/77					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - ERRONEOUS TAX COLLECTION	202-518	BADGER BEARING COMPANY		R	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - NOT PERSON UPON WHOM TAX IMPOSED - MANUFACTURER PAID TAX TO RETAILER	202-529 WTB42-15	NETEX PET FOODS, INC.		A	01/29/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - ORIGINAL CLAIM FOR REFUND MAY BE AMENDED BY PERIOD COVERED BY FIELD AUDIT	202-854 202-910	INTERNATIONAL BUSINESS MACHINES CORP.		R	03/23/87	A	10/02/87					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - PETITIONER NOT PERSON WHO PAID TAX	202-917 202-979 203-097 WTB55-10 59-9 65-15	BADGERLAND HARVESTORE SYSTEMS, INC. F/K/A BADGERLAND HARVESTORE PRODUCTS		A	11/27/87	A	06/03/88	AP	08/17/89			YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - PETITIONER NOT PERSON WHO PAID TAX	202-920 202-979 WTB65-15 55-10 59-9 65-15	DAIRYLAND HARVESTORE, INC.		A	11/27/87	A	06/03/88	AP	08/17/89			YES

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REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - SALES	10WTAC193 201-392 201-439	LAYNE-NORTHWEST COMPANY		A	04/27/77	A	10/25/77					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND - SALES TAX PAID MAY BE REFUNDED TO INVESTOR WHO PAID IT	201-765	CHRISTIAN, CHRISTIAN, ELI & PFUND		R	07/03/80							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND AFTER FINAL DETERMINATION IN FIELD AUDIT	202-518	BADGER BEARING COMPANY		R	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND AFTER FINAL DETERMINATION IN FIELD AUDIT	202-518	BRAD RAGAN, INC.		D	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND AFTER FINAL DETERMINATION IN FIELD AUDIT	202-518	CHARLES LUBOTSKY TIRE CO., INC.		D	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND AFTER FINAL DETERMINATION IN FIELD AUDIT	202-518	EGGIMAN MOTOR & EQUIPMENT SALES, INC.		R	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND AFTER FINAL DETERMINATION IN FIELD AUDIT	202-518	KELSEY WELDING SUPPLY CORPORATION		D	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND AFTER FINAL DETERMINATION IN FIELD AUDIT	202-518	NAGLE HART, INC. N/K/A FABCO, INC.		R	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND FOR TAX PAID ON EXEMPT PURCHASES MAY BE CLAIMED ONLY BY RETAILER WHO PAID TAX	202-849 WTB53-11	DAIRYLAND VETERINARY ASSOCIATES, S.C.		A	03/16/87							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND FOR TAX PAID ON EXEMPT PURCHASES MAY BE CLAIMED ONLY BY RETAILER WHO PAID TAX	202-849 WTB53-11	VALLEY VETERINARY CLINIC, S.C.		A	03/16/87							YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIM FOR REFUND NOT VALID - CLOSED BY FIELD AUDIT	10WTAC193 201-392 201-439	LAYNE-NORTHWEST COMPANY		A	04/27/77	A	10/25/77					YES
REFUNDS AND REMEDIES OF TAXPAYER - CLAIMS FOR REFUND - DETERMINATION OF A TAX ASSESSED - NET TAX ASSESSED FOR 4-YEAR PERIOD EVEN THOUGH TOTAL TAX AND INTEREST WAS REFUND (MOTION FOR DISMISSAL)	400-423	GEHL COMPANY		D	05/24/99							YES
REFUNDS AND REMEDIES OF TAXPAYER - ERRONEOUS TAX COLLECTION	202-518	NAGLE HART, INC. N/K/A FABCO, INC.		R	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - ERRONEOUS TAX COLLECTION - TAXES IMPROPERLY COLLECTED	202-518	EGGIMAN MOTOR & EQUIPMENT SALES, INC.		R	03/21/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - FIELD AUDIT ASSESSMENT PAID - CLAIM FOR REFUND DENIED	202-549 WTB44-11	F. W. BOELTER CO., INC.		A	05/31/85							YES
REFUNDS AND REMEDIES OF TAXPAYER - JURISDICTION - DEPARTMENT MUST FIRST MAKE DETERMINATION AS TO CORRECTNESS OF CLAIM FOR REFUND BEFORE TAX APPEALS COMMISSION CAN HAVE JURISDICTION	202-854 202-910 202-983 WTB51-7 54-11 58-11	INTERNATIONAL BUSINESS MACHINES CORP.		A	03/23/87	A	10/02/87	A	06/23/88			YES
REFUNDS AND REMEDIES OF TAXPAYER - PAYMENT OF TAX PRIOR TO FILING A PETITION FOR REVIEW IS NOT A VALID DEPOSIT - TAX WAS FINAL	10WTAC80 201-229	MARIAN COLLEGE OF FOND DU LAC WISCONSIN		D	09/29/75	A	06/08/76					YES
REFUNDS AND REMEDIES OF TAXPAYER - PETITIONER WAS NOT THE PERSON WHO PAID THE TAX	8WTAC233 200-664	RENT-A-TRUCK, INC.		A	01/15/71							YES
REFUNDS AND REMEDIES OF TAXPAYER - TAX PAID IN ERROR - NO LONGER DOING BUSINESS IN WISCONSIN - BURDEN OF PROOF ON TAXPAYER TO SHOW ENTITLEMENT TO REFUND	203-273 WTB75-14	MRC INDUSTRIES, INC.		A	09/09/91							YES
REFUNDS, CLAIMS FOR - WITHIN TWO YEARS AFTER OFFICE OR FIELD AUDIT DETERMINATION - NOT PASSED ON TO CUSTOMERS - CLAIM FOR REFUND OF DELINQUENT TAXES NOT TIMELY FILED	400-625 WTB133-38	KNOPE	TERRY E.	A	09/06/02							YES

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				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
RELIGIOUS ORGANIZATIONS - SALES OF MEALS, PERSONAL PROPERTY - NON-RELIGIOUS PURPOSE	202-500 WTB41-11	ADULT CHRISTIAN EDUCATION FOUNDATION, INC.		A	01/16/85							YES
RESALE - PURCHASES FOR	202-620 202-709 202-902 WTB45-10 48-9 54-10	BARGO FOODS NORTH, INC.		A	10/02/85	A	03/13/86	A	09/24/87			YES
RESALE - PURCHASES FOR	202-620 202-709 202-902 WTB45-10 48-9 54-10	REPUBLIC AIRLINES		A	10/02/85	A	03/13/86	A	09/24/87			YES
RESALE - PURCHASES FOR - ADMISSION TICKETS	201-758 201-885 202-052 202-168 WTB21-13 26-9 31-10 34-9	MILWAUKEE BREWERS BASEBALL CLUB		R	10/27/80	AP	08/17/81	AP	06/24/82	A	03/29/83	YES
RESALE - PURCHASES FOR - PURCHASE AND REPAIR OF AMUSEMENT RIDES AND MACHINES	202-465 WTB41-12	THUMB FUN, INC.		A	10/31/84							YES
RESALE - PURCHASES FOR - PURCHASE OF PBX EQUIPMENT TO BE LEASED - PURCHASES AND SALES FOR RESALE NOT SALE AT RETAIL	201-688 201-879 WTB20-10 25-6	NORTHWEST SERVICES CORPORATION		R	05/22/80	A	05/22/81					YES
RESALE - PURCHASES FOR - PURCHASE OF PBX EQUIPMENT TO BE LEASED - PURCHASES AND SALES FOR RESALE NOT SALE AT RETAIL	201-688 201-879 WTB20-10 25-6	NORTHWEST TELEPHONE COMPANY		R	05/22/80	A	05/22/81					YES
RESALE - PURCHASES FOR - PURCHASE OF SKEE BALL AND RIDE TICKETS	202-465 WTB41-12	THUMB FUN, INC.		A	10/31/84							YES
RESALE - PURCHASES FOR - SALES TO DEALERS OF COMPONENT PARTS OF GRAIN STORAGE CONTAINER TAXABLE AS SALE OF CONSTRUCTION MATERIALS TO CONTRACTORS	9WTAC480 201-110 201-218	A. O. SMITH HARVESTORE PRODUCTS, INC.		A	04/30/74	A	11/22/74			R	04/07/76	YES
RESALE - PURCHASES FOR LEASE OR RENTAL - CREDIT FOR SALES TAX PAID - VENDING MACHINES NOT PURCHASED FOR RESALE, PROVIDE SERVICE	201-757 201-930 202-192	MITCHELL	WILLIAM A.	A	10/21/80	A	11/16/81	A	04/26/83			YES
RETAILER - DEFINED	10WTAC218 201-431 201-503 201-611 201-684 91WIS(2d)579 98WIS(2d)379	MIDCONTINENT BROADCASTING CO. OF WISCONSIN, INC.		A	09/16/77	A	07/24/78	R	02/16/79	R	09/30/80	YES
RETAILER - DEFINED	9WTAC305 200-871 200-919 201-019 64WIS(2d)499	RAMROD, INC.		A	11/21/72	A	04/17/73			A	06/28/74	YES
RETAILER - DEFINED	202-698 202-755 202-909 WTB55-11	YMCA OF БЕЛОIT, WISCONSIN, ET AL.		AP	02/27/86	D	06/30/86	A	10/15/87			YES
RETAILER - DEFINED - HOLDING SELLER'S PERMIT WHO ASSIGNED EQUIPMENT LEASE AGREEMENTS TO BANK TO PAY OFF LOANS	202-969	TROJAN	DAVID J.	A	03/14/86	A	02/13/87	A	03/10/88			YES
RETAILER - DEFINED - LEASE OF WATER TREATMENT EQUIPMENT - CUSTOMER LEASED EQUIPMENT FROM TAXPAYER AFTER INSTALLATION BY DEALER	400-197 WTB98-25	AQUA FINANCE, INC.		A	02/26/96							YES
RETAILER - DEFINED - LESSOR OF AUTOMOBILES TO LESSEE/DRIVERS FOR USE AS TAXICABS	203-126 203-196 WTB71-10	CRAIG, JR.	EDWARD	A	03/08/90	A	09/27/90					YES
RETAILER - DEFINED - LESSOR OF AUTOMOBILES TO LESSEE/DRIVERS FOR USE AS TAXICABS	203-026 WTB61-11	PETERSON	CHARLES L.	A	01/30/89							YES
RETAILER - DEFINED - LESSOR OF AUTOMOBILES TO LESSEE/DRIVERS FOR USE AS TAXICABS	203-079 203-231 WTB65-16 71-12 80-20	SANFELLIPPO	JOSEPH	A	07/27/89	R	02/27/91	R	07/09/92			YES

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RETAILER - DEFINED - MEALS SERVED TO GUESTS AT CONFERENCE CENTER OWNED BY NON-STOCK, NONPROFIT CORPORATION	400-380 WTB112-26	AMERICAN BAPTIST ASSEMBLY, INC.		A	07/27/98							YES
RETAILER - DEFINED - RADIO STATION OPERATOR WAS RETAILER WITH RESPECT TO RADIO AUCTION SALE ON AIR	10WTAC127 201-227	DIXON, INC.		A	04/29/76							YES
RETAILER - DEFINED - SALE OF EDUCATIONAL LITERATURE TO NON-EXEMPT GROUPS AND INDIVIDUALS	400-379 WTB111-19	AMERICAN HEART ASSOCIATION/WISCONSIN AFFILIATE, INC.		R	07/24/98							YES
RETAILER - DEFINED - VENDING MACHINES LOCATED IN SCHOOLS AND HOSPITALS	201-518 201-742 201-882 202-006	SERVOMATION CORPORATION		AP	08/15/78	A	11/19/79	AP	07/28/81	A	03/30/82	YES
RETAILER - IMPOSITION OF TAX - GROSS RECEIPTS FROM LEASE OF AUTOMOBILES TO LESSEE/TAXICAB DRIVERS WERE LEASES AT RETAIL	203-126 203-196 WTB71-10	CRAIG, JR.	EDWARD	A	03/08/90	A	09/27/90					YES
RETAILER - IMPOSITION OF TAX - GROSS RECEIPTS FROM LEASE OF AUTOMOBILES TO LESSEE/TAXICAB DRIVERS WERE LEASES AT RETAIL	203-026 WTB61-11	PETERSON	CHARLES L.	A	01/30/89							YES
RETAILER - IMPOSITION OF TAX - GROSS RECEIPTS FROM LEASE OF AUTOMOBILES TO LESSEE/TAXICAB DRIVERS WERE LEASES AT RETAIL	203-079 203-231 WTB65-16 71-12 80-20	SANFELLIPPO	JOSEPH	A	07/27/89	R	02/27/91	R	07/09/92			YES
RETAILER - SALES OF DENTAL GOLD ALLOY BARS TO DENTISTS ARE NOT TAXABLE RETAIL SALES	10WTAC60 201-155 201-429 80WIS(2d)44 WTB7-4	MILWAUKEE REFINING CORP.		R	05/15/75	A	01/12/76			A	10/04/77	YES
RETAILER - WHO MUST REGISTER	201-369 201-430 WTB3-3	BROSSHARD D/B/A CHATTEL CHANGERS	JEANNE	A	02/09/77	A	10/10/77					YES
RETAILER - WHO MUST REGISTER - PARTNERSHIP ENGAGED IN APPRAISING, PRICING AND SELLING HOUSEHOLD GOODS	10WTAC165 201-369 201-430 WTB3-3	CARTER D/B/A CHATTEL CHANGERS	CAROLE	A	02/09/77	A	10/10/77					YES
RETAILER - WHO MUST REGISTER - PARTNERSHIP ENGAGED IN APPRAISING, PRICING AND SELLING HOUSEHOLD GOODS	10WTAC165 201-369 201-430 WTB3-3	HARGARTEN D/B/A CHATTEL CHANGERS	JOAN	A	02/09/77	A	10/10/77					YES
RETAILER - WHO MUST REGISTER - REAL ESTATE DEALER, SALES OF TANGIBLE PERSONAL PROPERTY AND OPERATION OF BUSINESSES	10WTAC102 201-201 201-330	NATIONAL EXCHANGORS, INC.		A	01/19/76	A	06/22/76					YES
RETAILER - WHO MUST REGISTER - RELIGIOUS ORGANIZATION - MEALS FURNISHED TO BUSINESS AND NON EXEMPT GROUPS	201-533 201-796 201-943 WTB16-10 22-5 28-13	KOLLASCH, ET AL.	SISTER MARY JOANNE			A	12/01/78	A	11/24/80	R	12/01/81	YES
RETAILER - WHO MUST REGISTER - RENTAL - SNOWMOBILE, ALL TERRAIN VEHICLE, BOATS RENTED UNDER CONTRACT WITH CLUB	10WTAC129 201-220 201-410 WTB6-4	CULLEN	PHILLIP	A	05/12/76	AP	07/07/77					YES
RETAILER'S DISCOUNT - CONSUMER USE TAX RETURN - DISCOUNT IS ALLOWED ON CONSUMER USE TAX RETURNS OF RETAILERS	10WTAC5 201-025 201-151	WISCONSIN ELECTRIC POWER CO.		R	07/26/74	A	04/28/75					YES
RETAILER'S DISCOUNT - CONSUMER USE TAX RETURN - DISCOUNT IS ALLOWED ON CONSUMER USE TAX RETURNS OF RETAILERS	10WTAC5 201-025 201-151	WISCONSIN MICHIGAN POWER CO.		R	07/26/74	A	04/28/75					YES
RETAILER'S DISCOUNT - CONSUMER USE TAX RETURN - DISCOUNT IS ALLOWED ON USE TAX RETURNS OF RETAILERS	10WTAC5 201-025 201-151	WISCONSIN NATURAL GAS COMPANY		R	07/26/74	A	04/28/75					YES
RETURN - QUARTERLY REPORT WAS DUE - NO PROOF SUBMITTED TO VERIFY SALE OF BUSINESS	8WTAC240 200-667	SNOW	GEORGE	A	01/28/71							YES
RETURNS - RETURNS REQUIRED TO BE FILED BY OPERATORS OF MOBILE HOME BUSINESS	203-113	SINGSTOCK AND WILLIAMS		A	12/13/89							YES
RIGHT OF EQUAL PROTECTION NOT VIOLATED - SALES TAX APPLICABLE TO SALE OF CAR WASH SERVICES AND USE TAX APPLICABLE TO PURCHASE OF EQUIPMENT/SUPPLIES USED TO PROVIDE CAR WASH SERVICES	400-027 WTB86-19	KNUTSON & LAMINE PARTNERSHIP		A	10/27/93							YES

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RIGHT OF EQUAL PROTECTION NOT VIOLATED - SALES TAX APPLICABLE TO SALE OF CAR WASH SERVICES AND USE TAX APPLICABLE TO PURCHASE OF EQUIPMENT/SUPPLIES USED TO PROVIDE CAR WASH SERVICES	400-027 WTB86-19	LAMINE	DALE W.	A	10/27/93							YES
SALE - GROSS RECEIPTS FROM SALE OF SHELF LABELS, PRICING LABELS TAXABLE	202-841	GATEWAY FOODS, INC.		A	02/13/87							YES
SALE DEFINED - PERIODICALS SOLD ALTHOUGH DISTRIBUTED FREE BECAUSE OF ACTS PERFORMED BY NONPAYING SUBSCRIBERS	202-506	TRADE PRESS PUBLISHING CO.		R	01/31/85							NNA
SALE OF A BUSINESS OR BUSINESS ASSET - OCCASIONAL SALE - CONDITION PRECEDENT TO THE SALE - SALE DID NOT OCCUR UNTIL ALL CONDITIONS PRECEDENT TO IT WERE CONSUMMATED	203-312 WTB76-6	AMERICAN VENDING, INC.		R	02/13/92							YES
SALE OF A BUSINESS OR BUSINESS ASSET - OCCASIONAL SALE - SELLERS PERMIT NOT DELIVERED WITHIN 10 DAYS AFTER LAST SALE AT THAT LOCATION	203-314 WTB78-10	DVL, INC.		A	02/13/92							YES
SALE OF A BUSINESS OR BUSINESS ASSET - OCCASIONAL SALE - SURRENDERED SELLERS PERMIT SENT TO DEPARTMENT BY REGULAR MAIL, PERMIT NOT RECEIVED BY DEPARTMENT	400-135	GAVINSKI	DOUGLAS W.	A	11/04/94	A	05/22/95					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE	202-020	MUELLER	JOANN R.	R	05/03/82							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - 1 PARTNERSHIP OPERATING 3 LOCATIONS REQUIRED TO HOLD SELLER'S PERMIT AT TIME OF SALE	202-456	DAHMS & GRAY		A	10/19/84							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - 2 BUSINESSES - SURRENDERED BOTH PERMITS	201-962 WTB21-14	OBERMANN	GORDON	R	10/28/80	A	11/25/81					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - 3 BUSINESSES, SOLD 1	201-861	MARVER	ANTHONY F.	A	06/12/81							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - AMUSEMENT DEVICES COIN OPERATED	201-757 201-930 202-192	MITCHELL	WILLIAM A.	A	10/21/80	A	11/16/81	A	04/26/83			YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - CANNOT RELY ON CHANGE IN STATUTE EFFECTIVE 9 MONTHS AFTER SALE OF ASSETS TOOK PLACE	WTB65-16	KENTON	THOMAS D.	A	05/11/89							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - CEASED OPERATION OF MOTEL PRIOR TO SALE	202-720	HILLMARK CORP., WATSON & WELSH		R	04/29/86							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - DESTROYED SELLER'S PERMIT	201-656 WTB18-8	LEUTERMANN	ALYCE N.	A	01/18/80							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - DID NOT QUALIFY FOR OCCASIONAL SALE - STILL HELD A SELLER'S PERMIT	202-559	D & L SUPERIOR, INC.		A	06/19/85							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - DID NOT SURRENDER SELLER'S PERMIT HELD FOR INACTIVE LOCATION	202-402	MEL CAMPBELL CHRYSLER PLYMOUTH, INC.		R	07/05/84							NNA
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - FAILED TO SURRENDER OR REQUEST DEPARTMENT TO CANCEL SELLER'S PERMIT OR NOTIFY DEPARTMENT OF SALE OF ASSETS WITHIN 10 DAYS	400-007 WTB84-13	DUEX	JAMES M.	A	06/29/93							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - FAILURE TO SURRENDER SELLER'S PERMIT	202-541 202-715	COURTESY OLDSMOBILE - DATSUN, INC.		A	05/13/85	A	03/11/86					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT	201-867	DREFS	ROBERT G.	A	07/08/81							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT - DRY CLEANING EQUIPMENT	9WTAC305 200-871 200-919 201-019 64WIS(2d)499	RAMROD, INC.		A	11/21/72	A	04/17/73			A	06/28/74	YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT - GROCERY STORE	201-583	KOPKE	WILLIAM	A	06/06/79							YES

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SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT - HOTEL, RESTAURANT, LOUNGE FIXTURES	9WTAC171 200-800	SHORE CLUB, INC.		A	03/30/72							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT - SOLD TV STATION EQUIPMENT	10WTAC218 201-431 201-503 201-611 201-684 91WIS(2d)579 98WIS(2d)379	MIDCONTINENT BROADCASTING CO. OF WISCONSIN, INC.		A	09/16/77	A	07/24/78	R	02/16/79	R	09/30/80	YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT - STORE FIXTURES SOLD	10WTAC189 201-384	PETERSON	EUGENE	A	03/31/77							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT AT TIME OF SALE - LAUNDRY EQUIPMENT - 2 SEPARATE ESTABLISHMENTS	10WTAC164 201-362	KIEPER	CLARENCE W.	A	01/12/77							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT AT TIME OF SALE AND FAILED TO SURRENDER PERMIT WITHIN 10 DAYS - REPORTED SALE ON TAX RETURN - SUBSTANTIAL COMPLIANCE (REHEARING)	400-015 WTB81-12 86-19	MAIL N' MORE, INC.		R	12/04/92	A	08/11/93					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT ON DATE OF SALE - TAVERN FIXTURES	9WTAC165 200-797 200-973 201-171 70WIS(2d)74	KUBLY	FRED AND JUNE	A	03/30/72	A	01/10/74			A	09/30/75	YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD SELLER'S PERMIT - TAVERN FIXTURES	9WTAC94 200-755	MATUSZESKI	NORBERT	A	12/28/71							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - HELD TWO SELLER'S PERMITS SURRENDERED ONE	201-828 WTB23-7	VARESE	STEVE	A	03/18/81							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - NO PROOF THAT SELLER'S PERMIT SURRENDERED PRIOR TO SALE	201-980 WTB29-15	MUSHELL & MUSHELL		A	02/22/82							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - POSTMARK DATE CONTROLLING	202-831 202-947 WTB55-10	FIEDLER FOODS, INC.		A	05/01/86	A	01/23/87	A	12/23/87			YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - PRIOR TO 9/1/69 - SALES OF USED STORE FIXTURES AND EQUIPMENT	8WTAC187 200-637	KROGER COMPANY (THE)		R	10/01/70							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SALES PERMIT SURRENDERED 21 DAYS AFTER THE SALE	203-300 WTB76-8	PRAIRIE DU CHIEN CAR WASH PARTNERSHIP, ET AL. A/K/A CLEMENTIS HERBST KNUTSON & NELSO		A	01/16/92							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER DEFINED - SELLER NOT RELIEVED OF TAX WHERE SALES PROCEEDS ASSIGNED TO SECURED CREDITOR	203-269 203-338 400-020 WTB79-15 85-18	CARRION CORPORATION		A	07/31/91	A	04/15/92	A	09/09/93			YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER HELD PERMIT	201-731 201-864 WTB21-13 25-4	H. DERKSEN & SONS CO., INC.		R	09/08/80	R	05/29/81					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT MAILED TO DEPARTMENT DAY AFTER SALE OF BUSINESS ASSETS	WTB65-16	KENTON	THOMAS D.	A	05/11/89							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT NOT SURRENDERED	201-792	LEHRKE	LYNIS	A	12/18/80							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT NOT SURRENDERED	201-708 WTB20-9	MARTENS MARTS, INC.		A	07/08/80							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT NOT SURRENDERED	201-596 WTB16-10 23-7	VAN BECK	GERHARD	R	09/14/79	A	12/16/80					YES

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SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT NOT SURRENDERED - BUSINESS CONTINUOUS	202-584 202-695	MONONA CABLE COMPANY		R	07/10/85	A	02/13/86					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT NOT SURRENDERED - BUSINESS CONTINUOUS	202-584 202-695	VIKING MEDIA CORPORATION (THE)		R	07/10/85	A	02/13/86					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT NOT SURRENDERED WITHIN 10 DAYS OF CLOSING - SELLER NOT ACTIVE RETAILER ON DATE OF SALE	203-403	FIRST BANK SOUTHEAST OF LAKE GENEVA		A	03/23/93							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT NOT SURRENDERED WITHIN 10 DAYS OF LAST SALE OF PERSONAL PROPERTY	203-346	PERCO, INC.		A	06/05/92							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT REQUIRED - EXEMPTION DOES NOT APPLY TO SALES OF TANGIBLE PERSONAL PROPERTY	10WTAC102 201-201 201-330	NATIONAL EXCHANGORS, INC.		A	01/19/76	A	06/22/76					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SELLER'S PERMIT SURRENDERED - SUPPER CLUB FIXTURES	9WTAC435 200-960 201-103 201-225	THREE LIONS SUPPER CLUB, LTD.		A	11/29/73	R	10/04/74			A	08/01/75	YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SUBJECT TO SALES TAX AS HELD SELLER'S PERMIT AT TIME OF SALE	202-152	WOLF'S FOODS, INC.		A	01/31/83							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SURRENDER OF SELLER'S PERMIT	202-344	CADY	MARTIN L.	R	01/27/84							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SURRENDER OF SELLER'S PERMIT	202-729 202-839	JUNG	RONALD E.	A	04/14/86	A	01/09/87					YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SURRENDER OF SELLER'S PERMIT - NOT RECEIVED BY DEPARTMENT WITHIN 5 DAYS	202-201	KYLE	ROBERT L.	A	08/12/83							YES
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - SURRENDER OF SELLER'S PERMIT CONTEMPORANEOUS WITH THE TRANSFER OF OWNERSHIP OF ASSETS ALTHOUGH POSSESSION AND ENJOYMENT OF PROPERTY TOOK PLACE EARLIER	400-006 WTB84-14	LICHT	REGINALD	R	06/29/93							NNA
SALE OF A BUSINESS OR BUSINESS ASSETS - OCCASIONAL SALE - TURNED IN PERMITS	201-963 WTB21-12 28-10	BREWER	DONNA	R	10/28/80	A	01/08/82					YES
SALE OF ARTIFICIAL DEVICES - PROSTHETIC DEVICES	201-890	HOUSE OF BIDWELL, INC.		AP	09/08/81							NNA
SALE, LEASE OR RENTAL - AIRCRAFT FOR HIRE - CROP DUSTING - TAXABLE - FARMING EXEMPTION DOES NOT APPLY	8WTAC173 200-612	DIXON	COLIN DOUGLAS	A	08/11/70							YES
SALE, LEASE OR RENTAL - FUND RAISING SALES	202-698 202-755 202-909 WTB55-11	YMCA OF BELOIT, WISCONSIN, ET AL.		AP	02/27/86	D	06/30/86	A	10/15/87			YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES ALL FUTURE CABLE TV SERVICES BILLED BEFORE 7/31/75 EXEMPTION	201-894	KICKAPOO ANTENNAVISION, INC.		R	09/08/81							YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES AMUSEMENT DEVICES PLACED IN ESTABLISHMENTS FOR USE OF PATRONS	400-462 400-539 400-570 WTB119-18 123-24 128-29	AMUSEMENT DEVICES, INC.		A	12/15/99	A	09/14/00	A	12/5/01			YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES GROSS RECEIPTS - NOT DISTRIBUTION OF PROFITS FROM JOINT VENTURE	9WTAC234 200-834 202-922	YAHARA MATERIALS, INC.		A	07/18/72	A	01/25/73					YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES LEASE OF AUTOMOBILES TO LESSEE/TAXICAB DRIVERS	203-126 203-196 WTB71-10	CRAIG, JR.	EDWARD	A	03/08/90	A	09/27/90					YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES LEASE OF AUTOMOBILES TO LESSEE/TAXICAB DRIVERS	203-026 WTB61-11	PETERSON	CHARLES L.	A	01/30/89							YES

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SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES LEASE OF AUTOMOBILES TO LESSEE/TAXICAB DRIVERS	203-079 203-231 WTB65-16 71-12 80-20	SANFELLIPPO	JOSEPH	A	07/27/89	R	02/27/91	R	07/09/92			YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES LEASE RECEIPTS ASSIGNED TO THIRD PARTY	202-712 202-845 202-958 WTB58-10	BANK EQUIPMENT LEASE, INC.		A	03/14/86	A	02/13/87	A	03/10/88			YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - SALE OF SNACK FOODS	202-625 WTB54-11	BREAKTIME SERVICES, INC.		A	10/02/85	A	06/17/86	A	08/13/87			YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - SALE OF SNACK FOODS	202-625 WTB54-11	HURKMAN D/B/A HURKMAN'S BREAKTIME SERVICES	RICHARD W.	A	10/02/85	A	06/17/86	A	08/13/87			YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES SALE OF SAND AND AGGREGATE BY SUBCONTRACTOR TO GENERAL CONTRACTOR OF HIGHWAY PROJECT	400-220 WTB99-20	HANZ CONTRACTORS, INC.		A	05/30/96							YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES SALES TO BODY SHOPS - MASKING TAPE, MASKING PAPER, SAND PAPER - PROPERTY CONSUMED AND RESOLD	9WTAC476 201-003	BAGNALL D/B/A COPELAND COLOR	RICHARD AND HOLLY	R	04/29/74	A	04/02/75					YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES SALES TO BODY SHOPS - MASKING TAPE, SAND PAPER, MASKING PAPER - PROPERTY CONSUMED AND RESOLD	9WTAC476 201-003	BODY SHOP SUPPLY CO., INC.		R	04/29/74	AP	04/02/75					YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES SALES TO BODY SHOPS-MASKING TAPE, SAND PAPER, MASKING PAPER - PROPERTY CONSUMED AND RESOLD	9WTAC476 201-003	COPELAND COLOR		R	04/29/74	AP	04/02/75					YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES TRANSFER OF GRAVEL - SALE NOT A CONTRIBUTION OF PROPERTY TO JOINT VENTURE	9WTAC234 200-834 202-922	YAHARA MATERIALS, INC.		A	07/18/72	A	01/25/73					YES
SALE, LEASE OR RENTAL - RETAIL SALE INCLUDES TRANSFERS OF SAND AND AGGREGATE TO SUBCONTRACTOR	400-220 WTB99-20	HANZ CONTRACTORS, INC.		A	05/30/96							YES
SALE, LEASE OR RENTAL - SALE OF TANGIBLE PERSONAL PROPERTY - APPAREL, EQUIPMENT, TOWELS, LOCKERS	202-698 202-755 202-909 WTB55-11	YMCA OF БЕЛОIT, WISCONSIN, ET AL.		AP	02/27/86	D	06/30/86	A	10/15/87			YES
SALE, LEASE OR RENTAL - SEPARATE CHARGE FOR USE OF COMPUTER ORDERING UNIT	202-841	GATEWAY FOODS, INC.		A	02/13/87							YES
SALES AND USE TAX - LIABILITY FOR PAYMENT IS WITH PERSON HAVING RECORD TITLE AND CONTROL	10WTAC37 201-135	BRUNI	ARMAND P.	A	04/03/75							YES
SALES OF COIN OPERATED CAR WASH EQUIPMENT AND SUPPLIES USED TO PROVIDE CAR WASH SERVICES SUBJECT TO TAX	400-027 WTB86-19	KNUTSON & LAMINE PARTNERSHIP		A	10/27/93							YES
SALES OF COIN OPERATED CAR WASH EQUIPMENT AND SUPPLIES USED TO PROVIDE CAR WASH SERVICES SUBJECT TO TAX	400-027 WTB86-19	LAMINE	DALE W.	A	10/27/93							YES
SALES PRICE - DEFINED - FREIGHT CHARGES ON TAXABLE PURCHASES	202-849 WTB53-11	DAIRYLAND VETERINARY ASSOCIATES, S.C.		A	03/16/87							YES
SALES PRICE - DEFINED - FREIGHT CHARGES ON TAXABLE PURCHASES	202-849 WTB53-11	VALLEY VETERINARY CLINIC, S.C.		A	03/16/87							YES
SALES PRICE - TRADE-INS - TWO SEPARATE SALES - SALE AND REPURCHASE	202-144	ROSCHI BROS. WELL DRILLING & PUMPS, INC.		A	12/22/82							YES
SAMPLING - ABILITY TO AUDIT SALES TAX - STATISTICAL SAMPLE	202-308	BRIGGS & STRATTON CORPORATION		A	12/29/83							YES
SECURITY REQUIREMENTS - TAXPAYER PROSECUTED FOR REFUSAL TO PAY SECURITY DEPOSIT	201-015	KINGS ASSOCIATES, INC.				A	05/11/72					YES
SERVICES SUBJECT TO TAX - CABLE TELEVISION - INSTALLATION OF RISERS	202-859 WTB53-10	PAE COMMUNICATIONS, INC.		A	04/10/87							YES
SERVICES SUBJECT TO TAX - CABLE TELEVISION - INSTALLATION OF UNDERGROUND TELEVISION CABLE - MAINLINE FEEDERS, DROP LINES	202-859 WTB53-10	PAE COMMUNICATIONS, INC.		R	04/10/87							YES

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SERVICES SUBJECT TO TAX - CLEANING BEER TAPS AND LINES	202-609 WTB46-20	TROYANEK TAP & LINE SERVICE, INC.		A	11/01/85							YES
SERVICES SUBJECT TO TAX - CLEANING, MAINTENANCE AND REPLACEMENT OF LAMPS AND LIGHTING SYSTEMS	202-621 WTB46-20	SALMON D/B/A GENERAL LIGHTING & MAINTENANCE	JAMES M.	A	11/29/85							YES
SERVICES SUBJECT TO TAX - COIN OPERATED LAUNDRY MACHINE RECEIPTS ARE TAXABLE	8WTAC212 200-650 200-691	REID & ASSOCIATES, INC.		AP	11/24/70	A	04/26/71					YES
SERVICES SUBJECT TO TAX - COIN OPERATED SELF-SERVICE CAR WASH	400-027 WTB86-19	KNUTSON & LAMINE PARTNERSHIP		A	10/27/93							YES
SERVICES SUBJECT TO TAX - COIN OPERATED SELF-SERVICE CAR WASH	400-027 WTB86-19	LAMINE	DALE	A	10/27/93							YES
SERVICES SUBJECT TO TAX - FARRIER - FARRIER IS NOT A VETERINARIAN FOR PURPOSES OF VETERINARIAN EXEMPTION	400-034 WTB86-20 99-23	ESPERSEN	MARK	A	01/24/94	A	01/03/96					YES
SERVICES SUBJECT TO TAX - GOLF LESSON RECEIPTS	202-694	MUSKEGO LAKES CORPORATION		R	02/17/86							YES
SERVICES SUBJECT TO TAX - INSPECTION SERVICES ON FIRE SUPPRESSION SYSTEMS	202-734	HORGAN SALES & SERVICE, INC.		A	04/29/86							YES
SERVICES SUBJECT TO TAX - INSTALLATION - CABLE TV - ABOVE GROUND INSTALLATION OF CABLE TV DROPS FOR CABLE TRANSMISSION COMPANY	WTB69-14	ALTON CABLE CORPORATION		A	05/09/90							YES
SERVICES SUBJECT TO TAX - LANDSCAPING - NOT LIABLE FOR TAX WHERE SUBCONTRACTOR PROVIDED SERVICE	WTB76-7	EBNER CONSTRUCTION, INC.		R	05/29/91							YES
SERVICES SUBJECT TO TAX - LANDSCAPING - SUBJECT TO USE TAX ON LANDSCAPE SERVICES PROVIDED BY SUBCONTRACTOR - (REHEARING OF WTAC 5/29/91 DECISION)	WTB76-7	EBNER CONSTRUCTION, INC.		R	12/05/91							YES
SERVICES SUBJECT TO TAX - PET CREMATION SERVICE	WTB139-19	THOMPSON ANIMAL MEDICAL CENTER, LTD.		A	02/27/04							YES
SERVICES SUBJECT TO TAX - PET SITTING - THE PLACEMENT OF PETS IN PRIVATE HOMES WHEN THEIR OWNERS CANNOT KEEP THEM IN THEIR OWN HOMES NOT MAINTENANCE OF TANGIBLE PERSONAL PROPERTY	400-002 WTB84-15	PET VACATIONS, INC.		R	05/24/93							NNA
SERVICES SUBJECT TO TAX - PHOTOGRAPHIC SERVICES FOR WEDDINGS	10WTAC101 201-203	ASSOCIATED WEDDING PHOTOGRAPHERS, INC		A	01/19/76							YES
SERVICES SUBJECT TO TAX - PROGRAMS AND ACTIVITIES SUBJECT TO SALES TAX	202-698 202-755 202-909 WTB55-11	YMCA OF BELOIT, WISCONSIN, ET AL.		AP	02/27/86	D	06/30/86	A	10/15/87			YES
SERVICES SUBJECT TO TAX - REPAIR AND MAINTENANCE - INSTALLATION OF FLORESCENT TUBES, BALLASTS, REFLECTORS AND SIMILAR ITEMS IN OFFICES	400-183 WTB96-21	BADGER U.S.A., INC.		A	12/11/95							YES
SERVICES SUBJECT TO TAX - REPAIR AND MAINTENANCE - MOTION FOR SUMMARY JUDGMENT - INSTALLATION OF REFLECTORS IN NON-OFFICE SETTINGS	400-183 WTB96-21	BADGER U.S.A., INC.		D	12/11/95							YES
SERVICES SUBJECT TO TAX - REPAIRS AND MAINTENANCE - BATHTUB REFINISHING	WTB99-23	ARK CORPORATION		A	03/12/96							YES
SERVICES SUBJECT TO TAX - REPAIRS AND MAINTENANCE - REPAIRING PROPERTY AFFIXED TO REALTY - BATHTUB REFINISHING	400-256 WTB101-17	HARTLAUB D/B/A WORLDWIDE REFINISHING SYSTEMS	THADDEUS J.	A	11/06/96							YES
SERVICES SUBJECT TO TAX - REPAIRS ON TANK TRUCKS AND SEMITRAILERS	8WTAC186 200-636	RILEY D/B/A RILEY TANK SERVICE	GORDON A.	A	09/30/70							YES
SERVICES SUBJECT TO TAX - TELEPHONE SERVICES - RULING THAT BILLING AND COLLECTION SERVICES WHICH WERE PART OF ACCESS CHARGE TO OTHER COMMON CARRIERS ARE TAXABLE	202-924	AT&T COMMUNICATIONS OF WISCONSIN, INC.				R	12/09/87					YES

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SERVICES SUBJECT TO TAX - TELEPHONE SERVICES - RULING THAT BILLING AND COLLECTION SERVICES WHICH WERE PART OF ACCESS CHARGE TO OTHER COMMON CARRIERS ARE TAXABLE	202-924	WISCONSIN BELL, INC.				R	12/09/87					YES
SERVICES SUBJECT TO TAX - TELEPHONE SERVICES - TRANSFER OF TELEPHONE MESSAGE ORIGINATION OR TERMINATION SERVICES TO INTERCHANGE CARRIERS	203-007 203-148 WTB69-15	GTE SPRINT COMMUNICATIONS CORP. N/K/A U.S. SPRINT COMMUNICATIONS CO.				A	11/09/88			R	05/15/90	YES
SERVICES SUBJECT TO TAX - THE ALTERATION OF TPP BY A THIRD PARTY WHEN ALTERNATION SERVICE IS SEPARATE AND DISTINCT FROM SERVICES OF INSTALLING SAME TPP AS AN ADDITION TO REAL PROPERTY	400-383 WTB112-27	HAMMERSLEY STONE COMPANY, INC.		A	08/17/98							YES
STATUTE OF LIMITATIONS	202-712 202-845 202-958 WTB58-10	BANK EQUIPMENT LEASE, INC.		A	03/14/86	A	02/13/87	A	03/10/88			YES
STATUTE OF LIMITATIONS - (PRIOR TO 4/1/76) TOLLED BY ST-12 (MONTHLY RETURN) NOT ST-12A (ANNUAL RETURN)	10WTAC90 201-183 201-344	STANDARD ELECTRIC SUPPLY COMPANY		A	12/04/75	R	10/07/76					YES
STATUTE OF LIMITATIONS - BASED UPON DUE DATE OF ANNUAL RETURN NOT RETROACTIVE - MONTHLY RETURNS FILED	202-203 202-409 202-685 WTB38-8 45-12	KOHLER COMPANY		AP	07/25/83	A	02/15/84	R	09/25/85			NNA
STATUTE OF LIMITATIONS - CLAIM FOR REFUND AFTER FIELD AUDIT	201-888 202-407 202-601 WTB44-10	FIRST NATIONAL LEASING CORPORATION		R	08/31/81	A	01/16/84	R	07/16/85			YES
STATUTE OF LIMITATIONS - FOUR YEAR - ASSESSMENT NOT BARRED BY 4-YEAR STATUTE WHERE REQUIRED RETURNS WERE NOT FILED	400-123 400-213 400-300 WTB92-17 99-24	ZIGNEGO COMPANY, INC.		A	05/02/95	R	04/09/96	R	05/22/97			YES
STATUTE OF LIMITATIONS - PRIOR TO APRIL 1, 1976 STATUTES OF LIMITATION BEGAN ON DUE DATE OF MONTHLY, NOT ANNUAL RETURN	202-277	PALMER JOHNSON, INC.		R	09/26/83							NNA
STATUTE OF LIMITATIONS - SALES TAX - ANNUAL RETURNS OR MONTHLY RETURNS	202-003 WTB29-14	MARQUETTE UNIVERSITY		R	04/23/82							NNA
STATUTE OF LIMITATIONS - SALES TAX - MONTHLY RETURNS - FILING DATE DETERMINATIVE	202-693	TOM KUEHNE LANDSCAPE CONTRACTOR, INC.		R	02/27/86							NNA
STORAGE DEFINED - LEGISLATIVE CHANGE EFFECTIVE 10/1/91 DID NOT VIOLATE CONTRACT CLAUSES OF U.S. AND WISCONSIN CONSTITUTIONS	400-388	GLENN RIEDER, INC.		A	09/04/98							YES
STORAGE DEFINED - MATERIALS PURCHASED AND STORED IN WISCONSIN AFTER 10/1/91 AND LATER MANUFACTURED INTO PROPERTY TO BE TRANSPORTED AND USED OUTSIDE THE STATE - LEGISLATIVE CHANGE EFFECTIVE 10/1/91 DID NOT IMPAIR EXISTING CONTRACTS	400-388 WTB112-27	GLENN RIEDER, INC.		A	09/04/98							YES
SUCCESSOR'S LIABILITY	202-190 WTB34-7	AHMAD	IBTISAM	A	06/10/83							YES
SUCCESSOR'S LIABILITY	201-731 201-864 WTB21-13 25-4	H. DERKSEN & SONS CO., INC.		AP	09/08/80	R	05/29/81					YES
SUCCESSOR'S LIABILITY	202-786 WTB49-9	VALLEE	GREGORY L.	A	08/27/86							YES
SUCCESSOR'S LIABILITY - ASSET PURCHASE AGREEMENT - PURCHASER FAILED TO WITHHOLD ANY OF PURCHASE PRICE FOR POSSIBLE UNPAID TAXES OR GET CLEARANCE CERTIFICATE FROM DEPARTMENT	203-263 203-313 400-022 WTB78-11 88-17	KASTENGREN	ROBERT	A	07/25/91	A	02/17/92	A	10/07/93			YES
SUCCESSOR'S LIABILITY - COLLECTION EFFORTS AGAINST PREDECESSOR - ADEQUATE COLLECTION EFFORTS NOT TAKEN UNLESS COLLECTION ACTION TAKEN AGAINST PREDECESSOR'S OFFICERS	203-313 400-022 WTB78-11 88-17	KASTENGREN	ROBERT			RM	02/17/92	A	10/07/93			YES
SUCCESSOR'S LIABILITY - LIABLE FOR SELLER'S UNDISCLOSED SALES TAXES DUE WHERE PURCHASERS DID NOT RECEIVE CERTIFICATE FROM DEPARTMENT	202-538 WTB44-11	IVERSON, RUNDELL AND STEWART		A	05/13/85							YES

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SUCCESSOR'S LIABILITY - OPERATED BUSINESS AFTER OBTAINING POSSESSION	202-269	CITIZENS NATIONAL BANK OF STEVENS POINT		A	10/31/83							YES
SUCCESSOR'S LIABILITY - OPERATION OF BUSINESS - DID NOT OPERATE	202-735	WOOD COUNTY NATIONAL BANK & TRUST		R	06/19/86							YES
SUCCESSOR'S LIABILITY - PURCHASED EQUIPMENT	200-558 8WTAC72	ELRICK, ELRICK & ROMENESKO D/B/A JACK'S PIZZA		A	10/09/69							YES
SUCCESSOR'S LIABILITY - PURCHASED STOCK OF GOODS	202-580 202-760 WTB48-9	REICHARD YAMAHA, INC.		A	08/06/85	A	07/07/86					YES
TANGIBLE PERSONAL PROPERTY - COMPUTER PROGRAMS	203-208 203-281 WTB71-11 76-6 78-10	B. I. MOYLE ASSOCIATES, INC.		R	12/12/90	A	11/12/91					YES
TANGIBLE PERSONAL PROPERTY INCLUDES TANK TRUCKS AND SEMITRAILERS	8WTAC186 200-636	RILEY D/B/A RILEY TANK SERVICE	GORDON A.	A	09/30/70							YES
TAX RATE CHANGES APPLY TO LEASES ENTERED INTO PRIOR TO RATE CHANGE	9WTAC188 200-805 200-836	TRACTOR LOADER SALES, INC.		A	04/26/72	A	09/07/72					YES
TAXPAYER - DEFINED - EVIDENCE HOLDS THAT BUSINESS WAS OPERATED AS A SOLE PROPRIETORSHIP NOT CORPORATION	203-291	SIMONSON	JOHN	A	01/28/92							YES
TELECOMMUNICATIONS SERVICES - ACCESS CHARGES - FIXED MONTHLY CHARGE FOR ACCESS TO LONG DISTANCE SERVICE TAXABLE	203-041	MADISON GROUP (THE) F/K/A COMMUNICATION EQUIPMENT CORP.		A	03/17/89							NNA
TELECOMMUNICATIONS SERVICES - ACCESS CHARGES - TRANSFER OF TELEPHONE MESSAGE ORIGINATION OR TERMINATION SERVICES TO INTEREXCHANGE CARRIERS IS CONSTITUTIONAL	203-007 203-148 WTB69-15	GTE SPRINT COMMUNICATIONS CORP. N/K/A U.S. SPRINT COMMUNICATIONS CO.				A	11/09/88			R	05/15/90	YES
TELECOMMUNICATIONS SERVICES - BILLING AND COLLECTION SERVICES - RULING DENIED - TAX APPEALS COMMISSION LACKS JURISDICTION, NO DEPARTMENT DETERMINATION	203-189 203-266 WTB75-14 79-16	AMERICAN TELEPHONE AND TELEGRAPH COMPANY				D	08/21/90	A	07/25/91			YES
TELECOMMUNICATIONS SERVICES - BILLING AND COLLECTION SERVICES - RULING DENIED - TAX APPEALS COMMISSION LACKS JURISDICTION, NO DEPARTMENT DETERMINATION	203-189 203-266 WTB75-14 79-16	AT&T COMMUNICATIONS OF WISCONSIN, INC.				D	08/21/90	A	07/25/91			YES
TELECOMMUNICATIONS SERVICES - BILLING AND COLLECTION SERVICES - RULING DENIED - TAX APPEALS COMMISSION LACKS JURISDICTION, NO DEPARTMENT DETERMINATION	203-189 203-266 WTB75-14 79-16	WISCONSIN BELL, INC.				D	08/21/90	A	07/25/91			YES
TELECOMMUNICATIONS SERVICES - BILLING AND COLLECTION SERVICES - RULING ON SERVICES AS FINANCIAL SERVICES MAY BE REQUESTED FROM DEPARTMENT	203-189 203-266 WTB75-14 79-16	AMERICAN TELEPHONE AND TELEGRAPH COMPANY				D	08/21/90	A	07/25/91			YES
TELECOMMUNICATIONS SERVICES - BILLING AND COLLECTION SERVICES - RULING ON SERVICES AS FINANCIAL SERVICES MAY BE REQUESTED FROM DEPARTMENT	203-189 203-266 WTB75-14 79-16	AT&T COMMUNICATIONS OF WISCONSIN, INC.				D	08/21/90	A	07/25/91			YES
TELECOMMUNICATIONS SERVICES - BILLING AND COLLECTION SERVICES - RULING ON SERVICES AS FINANCIAL SERVICES MAY BE REQUESTED FROM DEPARTMENT	203-189 203-266 WTB75-14 79-16	WISCONSIN BELL, INC.				D	08/21/90	A	07/25/91			YES
TELECOMMUNICATIONS SERVICES - LIFELINE PROGRAM SERVICE - EMERGENCY RESPONSE SYSTEM CONSISTING OF COMMUNICATOR UNIT CONNECTED TO TELEPHONE JACK AND PORTABLE HELP BUTTON WORN BY SUBSCRIBER	400-593 WTB129-24	SSM HEALTH CARE		R	02/22/02							NNA
TELECOMMUNICATIONS SERVICES - RESELLERS EQUIPMENT EXEMPT FROM TAX AS TELEPHONE COMPANY CENTRAL OFFICE EQUIPMENT	203-041	MADISON GROUP (THE) F/K/A COMMUNICATION EQUIPMENT CORP.		R	03/17/89							NNA

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TELEPHONE COMPANY CENTRAL OFFICE EQUIPMENT - CELL SITE EQUIPMENT NOT EXEMPT AS NOT LOCATED IN THE COMPANY'S CENTRAL OFFICE	400-186 400-261 400-320 WTB96-19 103-20 106-21 111-19	AMERITECH MOBILE COMMUNICATIONS INC.		AP	12/21/95	A	11/26/96	A	10/02/97			YES
TELEPHONE COMPANY CENTRAL OFFICE EQUIPMENT - EXEMPTION APPLIES TO EQUIPMENT OF RESELLER OF LONG DISTANCE SERVICES	203-041	MADISON GROUP (THE) F/K/A COMMUNICATION EQUIPMENT CORP.		R	03/17/89							NNA
TELEPHONE DIRECTORY ADVERTISING SOLICITATION	202-613 202-702	FLICEK		AP	08/16/85	AP	03/20/86					YES
TELEPHONE DIRECTORY ADVERTISING SOLICITATION - DIRECTORIES PRINTED OUT-OF-STATE	201-517 201-564 201-847 201-928 WTB12-5 14-3 23-7 28-12	HORNE DIRECTORY, INC.		R	08/15/78	A	03/05/79	A	02/13/81	A	12/01/81	YES
TEMPORARY SALES - HOUSEHOLD GOODS SOLD - NOT EXEMPT - AUCTIONEER	10WTAC165 201-369 201-430 WTB3-3	BROSSHARD D/B/A CHATTEL CHANGERS	JEANNE	A	02/09/77	A	10/10/77					YES
TEMPORARY SALES - HOUSEHOLD GOODS SOLD - NOT EXEMPT - AUCTIONEER	10WTAC165 201-369 201-430 WTB3-3	CARTER D/B/A CHATTEL CHANGERS	CAROLE	A	02/09/77	A	10/10/77					YES
TEMPORARY SALES - HOUSEHOLD GOODS SOLD - NOT EXEMPT - AUCTIONEER	10WTAC165 201-369 201-430 WTB3-3	HARGARTEN D/B/A CHATTEL CHANGERS	JOAN	A	02/09/77	A	10/10/77					YES
TIME OF SALE - SALES TAX DUE WHERE ORDER PLACED BEFORE EFFECTIVE DATE BUT NO TRANSFER UNTIL AFTER DATE	7WTAC92 200-419	HAYSSSEN MANUFACTURING CO.		A	04/09/68							YES
TIMESHARE PROPERTY - TEMPORARY LODGING - SALES TO TRANSIENTS OF TIME-SHARE PROPERTY WHERE THE USE OF THE ROOMS OR LODGING ARE NOT FIXED AS TO STARTING DATE OR UNIT AT TIME OF SALE	400-254 400-366 WTB101-17 106-22 111-20	TELEMARK DEVELOPMENT, INC.		A	10/28/96	A	07/22/97	A	04/30/98			YES
TIPS AND SERVICE CHARGES - TIPS PAID TO EMPLOYES ON BAR AND DINING CHECKS NOT SUBJECT TO SALES TAX	202-215	TUCKAWAY COUNTRY CLUB, INC.		R	07/22/83							YES
TOWING - CHARGES FOR REMOVAL AND STORAGE OF VEHICLES FOUND TO BE IN VIOLATION OF PARKING ORDINANCES	400-472	CITY OF MILWAUKEE		R	01/20/00							YES
TOWING - CHARGES FOR REMOVAL AND STORAGE OF VEHICLES FOUND TO BE IN VIOLATION OF PARKING ORDINANCES (MOTION FOR SUMMARY JUDGMENT)	400-405 400-513 WTB119-22 122-26	CITY OF MILWAUKEE		D	01/20/99	A	07/20/00					YES
TRANSFER OF PROPERTY TO CORPORATION UPON ORGANIZATION - TRANSFER TO AN EXISTING CORPORATION	9WTAC448 200-966	PATRONS PRIDE CHEESE FACTORY, INC.		A	01/16/74							YES
TRANSPORTATION CHARGES	202-729 202-839	JUNG	RONALD E.	A	04/14/86	A	01/09/87					YES
TRANSPORTATION CHARGES	202-729 202-839	JUNG & CARRENO CONTRACTORS, INC.		A	04/14/86	RM	01/09/87					YES
TRANSPORTATION CHARGES	202-729 202-839	JUNG D/B/A R & R SAND & GRAVEL	RONALD E.	A	04/14/86	A	01/09/87					YES
TRANSPORTATION CHARGES - CHARGES PAID BY PURCHASER TO TRANSPORT COAL BY RAIL FROM THE RAIL CAR WHERE SELLER PLACED THE COAL TO THE PURCHASER'S FACILITY	400-270 400-376 WTB102-17 107-18	RHINELANDER PAPER COMPANY, INC.		R	12/19/96	A	12/18/97					YES
TRANSPORTATION CHARGES - CHARGES PAID SEPARATELY BY PURCHASER TO HAUL CEMENT FROM SUPPLIER TO PURCHASER'S PLACE OF BUSINESS ARE NOT INCLUDED IN CEMENT'S "SALES PRICE"	400-296 400-367 WTB102-18 107-19	TRIERWEILER CONSTRUCTION AND SUPPLY CO., INC.		R	04/30/97	A	12/12/97					YES
TRANSPORTATION CHARGES - MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - DELIVERY CHARGES FOR PIZZAS TAXABLE	8WTAC55 200-547	HEWITT	NED E.	A	09/05/69							YES

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TRANSPORTATION CHARGES - PARCEL SERVICE SHIPMENT CHARGE	201-789	RIEGEL DISTRIBUTORS, INC.		A	12/23/80							YES
TRANSPORTATION CHARGES - PRIOR TO SALE	201-643 WTB35-11	MILWAUKEE SOLVENTS & CHEMICALS CORP.		A	02/19/80	A	10/26/82	D		D	06/14/83	YES
TRANSPORTATION CHARGES - SEPARATELY STATED CHARGES INCLUDED IN SALES PRICE, AS TRANSPORTATION OCCURRED BEFORE THE SALE - SALE OCCURRED WHEN PHYSICAL POSSESSION OF THE PRODUCTS TRANSFERRED TO THE PURCHASER	400-682 WTB135-18	PAUL BUGAR TRUCKING, INC.		A	04/10/03							YES
TRANSPORTATION CHARGES - SUMMARY JUDGMENT DENIED WHERE DOCUMENTATION NOT SUFFICIENT TO SHOW TRANSPORTATION COSTS WERE INCURRED ENTIRELY BY PURCHASER	400-270 WTB102-17	RHINELANDER PAPER COMPANY, INC.		R	12/19/96							YES
TRUCK BODIES SOLD TO NONRESIDENTS FOR USE OUT OF WISCONSIN DOES NOT INCLUDE REPAIRS ON TANK TRUCKS AND SEMITRAILERS	8WTAC186 200-636	RILEY D/B/A RILEY TANK SERVICE	GORDON A.	A	09/30/70							YES
USE TAX - AIRCRAFT NOT USED EXCLUSIVELY FOR RENTAL OR FOR RESALE	202-489	GODSEY TOOL MANUFACTURING, INC.		A	11/13/84							YES
USE TAX - AMUSEMENT MACHINES PURCHASED FROM OUT OF STATE VENDORS (MOTION FOR SUMMARY JUDGEMENT)	400-338	AMUSEMENT DEVICES, INC.		D	01/09/98							YES
USE TAX - BASIS OF TAX - TANGIBLE PERSONAL PROPERTY FABRICATED OUT-OF-STATE AND INSTALLED IN WISCONSIN - MEASURE BASED ON AVERAGE COST OF MATERIALS ACTUALLY SHIPPED INTO WISCONSIN	WTB21-12	CHICAGO BRIDGE & IRON COMPANY		AP	09/12/80							YES
USE TAX - BOAT AND ACCESSORIES - NONRESIDENT'S OUT-OF-STATE PURCHASE OF BOAT REGISTERED IN WISCONSIN	202-214	DWYER	ALAN G.	A	07/25/83							YES
USE TAX - BOAT PURCHASED FOR USE IN WISCONSIN - TAX IS NOT APPORTIONABLE TAX	203-129 WTB68-12	VANASSE	LEONARD W.	A	02/19/90							YES
USE TAX - BOATS, VESSELS AND BARGES - USE OF SAILBOAT FOR MAINTENANCE PURPOSES DOES NOT CONSTITUTE PERSONAL USE	202-896	BROWN	JAMES R.	R	08/21/87							YES
USE TAX - BOATS, VESSELS AND BARGES - USE OF SAILBOAT FOR MAINTENANCE PURPOSES DOES NOT CONSTITUTE PERSONAL USE	202-895	ROWE	RAY	R	08/21/87							YES
USE TAX - BURDEN OF PROOF ON TAXPAYER TO SHOW ENTITLEMENT TO REFUND - CHARGED AND REPORTED SALES TAX, IN EFFECT COLLECTING OR REPORTED USE TAX	203-273 WTB75-14	MRC INDUSTRIES, INC.		A	09/09/91							YES
USE TAX - CATALOGS - DEFINITION OF USE - LACK OF CONTROL BY TAXPAYER	202-692	J. C. PENNEY COMPANY, INC.				R	05/21/85					YES
USE TAX - CATALOGS - DEFINITION OF USE - LACK OF CONTROL BY TAXPAYER	202-692	MONTGOMERY WARD & CO., INC.				R	05/21/85					YES
USE TAX - CATALOGS - DEFINITION OF USE - LACK OF CONTROL BY TAXPAYER	202-692	SEARS, ROEBUCK AND CO.				R	05/21/85					YES
USE TAX - CATALOGS - PURCHASED OUT-OF-STATE - SHIPPED TO WISCONSIN CUSTOMERS	201-771 201-898 202-068 WTB21-16 25-6 31-10	J. C. PENNEY CO., INC.		R	11/06/80	AP	07/30/81	AP	08/18/82			YES
USE TAX - CONSTRUCTION CONTRACTOR - EXEMPT ENTITIES ENGAGED IN REAL PROPERTY CONSTRUCTION WITH RESPECT TO MILWAUKEE HOUSING AUTHORITY CONTRACTS, MANUFACTURED AND INSTALLED METAL FRAMES	WTB110-20	PRECISION METALS, INC.		A	01/07/98							YES
USE TAX - CONSTRUCTION CONTRACTORS - BUILDING COMPONENTS MANUFACTURED OUT OF STATE BY CONTRACTOR AND DELIVERED TO WISCONSIN LOCATIONS FOR ASSEMBLY INTO BUILDINGS	203-261 203-310 WTB74-17 76-8	MORTON BUILDINGS, INC.		AP	07/26/91	A	02/10/92					YES
USE TAX - CONSTRUCTION CONTRACTS - INTERIOR DECORATOR INSTALLING CARPETING SUBJECT TO USE TAX ON PURCHASES	201-509 201-741 WTB18-7	JANE H. CARYER, INC. D/B/A CARYER INTERIORS		A	08/15/78	A	12/10/79					YES

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USE TAX - CONSUMER OF MATERIALS USED IN SHOPPERS GUIDES (SUPREME COURT REMANDED TO APPEALS COURT, COURT OF APPEALS REAFFIRMED 12/27/84)	201-614 201-880 202-223 202-324 WTB25-8 38-10 41-12	SHOPPER ADVERTISER, INC.		A	09/14/79	A	05/21/81	A	04/28/83	R	02/28/84	YES
USE TAX - CONSUMER OF MATERIALS USED IN SHOPPERS GUIDES (SUPREME COURT REMANDED TO APPEALS COURT, COURT OF APPEALS REAFFIRMED 12/27/84)	201-614 201-880 202-223 202-324 WTB25-8 38-10 41-12	SHOPPING NEWS, INC.		A	09/14/79	A	05/21/81	A	04/28/82	R	02/28/84	YES
USE TAX - CONTRACTOR SUBJECT TO USE TAX ON LANDSCAPE SERVICES PROVIDED BY SUBCONTRACTOR	WTB76-7	EBNER CONSTRUCTION, INC.		R	12/05/91							YES
USE TAX - CREDIT FOR TAX PAID TO OTHER STATES - BURDEN OF PROOF ON PURCHASER TO PROVE TAXES WERE PAID ON PURCHASES IN ANOTHER STATE	203-269 203-338 400-020 WTB79-15 85-18	CARRION CORPORATION		A	07/31/91	A	04/15/92	A	09/09/93			YES
USE TAX - CREDIT FOR TAXES PAID TO OTHER STATES NOT ALLOWED - NO PROOF SUBMITTED	9WTAC35 200-718	MIDWEST INSTRUMENT CO., INC.		A	07/22/71							YES
USE TAX - CREDIT FOR TAXES PAID TO OTHER STATES NOT ALLOWED - REGISTRATION FEE IS NOT SALES TAX	10WTAC157 201-357	HOLTER	JAMES	A	12/23/76							YES
USE TAX - DUE ON PURCHASES FOR WHICH SELLERS LEGALLY RESPONSIBLE FOR COLLECTING SALES TAX BUT STATUTE OF LIMITATIONS PREVENTED ASSESSING SELLERS	202-739 WTB48-9	WISCONSIN BELL, INC.		A	04/14/86							YES
USE TAX - EXEMPTION FOR MOTOR VEHICLE BROUGHT INTO STATE BY NEW RESIDENT DOES NOT APPLY TO CORPORATION - BUSINESS USE	10WTAC22 201-116	DANA CORP.		A	12/30/74							YES
USE TAX - IMPOSED ON BOAT PURCHASED OUT-OF-STATE EX-TAX WITH INTENTION OF USING WISCONSIN AS ITS HOME PORT	8WTAC105 200-572	MERO	PETER G. S.	A	01/29/70							YES
USE TAX - IMPOSITION	WTB112-22	BENSON D/B/A EAU CLAIRE AUTO EXCHANGE WEST	DAVID L.	A	08/13/98							YES
USE TAX - IMPOSITION OF USE TAX ON PURCHASER IN LIEU OF SALES TAX ON WISCONSIN SELLER	201-945 202-085 WTB28-8 31-8	STANLEY A. ANDERSON, INC.		A	12/23/81	A	08/19/82					YES
USE TAX - LEASE OF TPP FROM RELATED CORPORATION SUBJECT TO TAX - TWO SEPARATE LEGAL ENTITIES	400-087	DIAGNOSTIC RADIOLOGY ASSOCIATES OF WISCONSIN, S.C.		A	10/14/94							YES
USE TAX - LEASED OFFICE EQUIPMENT - COMPUTER EQUIPMENT - LEASED FROM OUT-OF-STATE RETAILER	9WTAC138 200-784	KING REALTY SERVICE, INC.		A	02/21/72							YES
USE TAX - LIABILITY OF USER - BURDEN OF PROOF ON USER TO SHOW WITH CLEAR AND CONVINCING EVIDENCE THAT SALES TAX HAS BEEN PAID ON PURCHASES OR PURCHASES WERE FOR RESALE	400-086 WTB90-23	R-K TOWING, INC.		A	09/20/94							YES
USE TAX - MATERIALS AND SUPPLIES USED IN PRINTING OWN SHOPPERS GUIDES	202-753 202-818 202-954 WTB60-10	TELEGRAPH - HERALD, INC. A/K/A WOODWARD COMMUNICATIONS, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
USE TAX - MATERIALS AND SUPPLIES USED IN PRINTING OWN SHOPPING GUIDES	202-753 202-818 202-954 WTB60-10	WOODWARD COMMUNICATIONS, INC. F/K/A TELEGRAPH - HERALD, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
USE TAX - MEALS, FOOD PRODUCTS AND BEVERAGES - TRANSPORTATION COMPANIES - COMPLIMENTARY DRINKS CONSUMED BY PASSENGERS OF AIRLINES WHILE FLYING OVER WISCONSIN NOT EXEMPT FROM USE TAX	203-058 203-118 203-209 WTB61-11 68-11 70-15	REPUBLIC AIRLINES, INC.		R	05/04/89	A	02/12/90	AP	11/20/90			YES

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USE TAX - MEALS, FOOD PRODUCTS AND BEVERAGES - TRANSPORTATION COMPANIES - COMPLIMENTARY SNACKS CONSUMED BY PASSENGERS OF AIRLINES WHILE FLYING OVER WISCONSIN EXEMPT FROM USE TAX	203-058 203-118 203-209 WTB61-11 68-11 70-15	REPUBLIC AIRLINES, INC.		R	05/04/89	A	02/12/90	A	11/20/90			YES
USE TAX - MOTOR VEHICLE PURCHASED OUT-OF-STATE - EXEMPTION CERTIFICATE - PURCHASED FOR RESALE	201-878	PIERCE	MARCIA A.	A	07/28/81							YES
USE TAX - MOTOR VEHICLES AND TRAILERS - INTERDEPARTMENT TRANSFERS - VEHICLES USED BY DEALERSHIP IN CONDUCT OF ITS BUSINESS - MEASUREMENT OF TAX BASED UPON DEALERS' COST	203-287 WTB76-7	JOHN LYNCH CHEVROLET - PONTIAC SALES INC.		A	12/04/91							YES
USE TAX - OUT-OF-STATE - VENDORS HAVE WISCONSIN SELLER'S PERMIT - DUTY TO PAY USE TAX	202-491 WTB41-11	JOSEPH P. JANSEN CO., INC.		A	12/11/84							YES
USE TAX - PROPERLY ASSESSED - NO PROOF TO SHOW AUTO BROUGHT TO WISCONSIN MORE THAN 90 DAYS AFTER PURCHASE	10WTAC157 201-357	HOLTER	JAMES	A	12/23/76							YES
USE TAX - PROPERLY IMPOSED ON AUTO PURCHASED OUT-OF-STATE BY WISCONSIN RESIDENT	9WTAC433 200-959	RUCK	JANE	A	11/14/73							YES
USE TAX - PURCHASES FROM OUT OF STATE VENDORS - AMUSEMENT DEVICES PLACED IN ESTABLISHMENTS FOR USE OF PATRONS	400-462 400-539 400-570 WTB119-18 123-24 128-29	AMUSEMENT DEVICES, INC.		A	12/15/99	A	09/14/00	A	12/05/01			YES
USE TAX - PURCHASES FROM OUT-OF-STATE WHOLESALERS - PURCHASES OF PBX EQUIPMENT FROM WHOLESALERS OUTSIDE WISCONSIN	201-688 201-879 WTB20-10 25-6	NORTHWEST SERVICES CORPORATION		R	05/22/80	A	05/22/81					YES
USE TAX - PURCHASES FROM OUT-OF-STATE WHOLESALERS - PURCHASES OF PBX EQUIPMENT FROM WHOLESALERS OUTSIDE WISCONSIN	201-688 201-879 WTB20-10 25-6	NORTHWEST TELEPHONE COMPANY		R	05/22/80	A	05/22/81					YES
USE TAX - PURCHASES MADE WITHOUT PAYMENT OF SALES TAX - COIN OPERATED CAR WASH EQUIPMENT AND SUPPLIES PURCHASED FOR PROVIDED CAR WASH SERVICES SUBJECT TO TAX	400-027 WTB86-19	KNUTSON & LAMINE PARTNERSHIP		A	10/27/93							YES
USE TAX - PURCHASES MADE WITHOUT PAYMENT OF SALES TAX - COIN OPERATED CAR WASH EQUIPMENT AND SUPPLIES PURCHASED FOR PROVIDING CAR WASH SERVICES SUBJECT TO TAX	400-027 WTB86-19	LAMINE	DALE W.	A	10/27/93							YES
USE TAX - RECREATIONAL EQUIPMENT - PURCHASE OF SKI CHAIR LIFT IS SUBJECT TO USE TAX	7WTAC202 200-488	HERTE D/B/A LITTLE SWITZERLAND	EDWARD J. AND HARRIET	A	01/23/69							YES
USE TAX - RECREATIONAL EQUIPMENT - PURCHASE OF SKI LIFT FACILITIES SUBJECT TO SALES AND USE TAX	7WTAC180 200-463 200-524	MT. LA CROSSE, INC.		A	11/15/68	A	07/22/69					YES
USE TAX - RECREATIONAL EQUIPMENT - SPACE TOWER IN WISCONSIN DELLS SUBJECT TO USE TAX AS RECREATIONAL EQUIPMENT AND AS ELEVATOR	7WTAC198 200-487 200-550	INTERNATIONAL AMUSEMENTS, INC.		A	01/22/69	D	10/10/69					YES
USE TAX - REPAIR PARTS FOR EQUIPMENT FURNISHED CUSTOMER AT NO ADDITIONAL COST - PURCHASED OUT-OF-STATE - PURCHASES FOR RESALE	202-134	PURDY PRODUCTS, INC.		A	12/16/82							YES
USE TAX - REQUIREMENT TO COLLECT TAX	201-984 WTB29-13	FEEDMOBILE, INC.		R	02/26/82							YES
USE TAX - SALES TAX PAID AT TIME OF PURCHASE	9WTAC294 200-869 201-017 201-198 70WIS(2d)1108	F & E GENSLER CO.		R	11/17/72	A	05/29/74			A	12/19/75	YES
USE TAX - STORAGE, USE OR OTHER CONSUMPTION IN WISCONSIN OF ENVELOPES PURCHASED FROM OUT-OF-STATE VENDOR USED TO MAIL CATALOGS TO WISCONSIN ADDRESSES	400-382 400-426 WTB112-25 115-26	SAX ARTS & CRAFTS, INC.		A	08/12/98	A	05/24/99					YES
USE TAX - STORAGE, USE OR OTHER CONSUMPTION IN WISCONSIN OF UNPRINTED PAPER STOCK PURCHASED FROM OUT-OF-STATE VENDORS FOR CATALOGS WHICH WERE PRINTED IN WISCONSIN AND DISTRIBUTED WITHOUT CHARGE IN WISCONSIN	400-382 400-426 WTB112-25 115-26	SAX ARTS & CRAFTS, INC.		A	08/12/98	A	05/24/99					YES

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USE TAX - TO BE PAID BY CONTRACTOR WHO PURCHASES AND USES MATERIALS IN FULFILLING HIS CONTRACTS	9WTAC460 200-984 201-032	GILSON D/B/A GILSON FLOORS	WILLARD G.	A	02/08/74	RM	08/22/74					YES
USE TAX - TRANSFER OF AIRCRAFT - AIRCRAFT TRANSFER FROM INDIVIDUAL TO SERVICE CORPORATION - NO PURCHASE PRICE	201-797	J. S. MAYERSAK, M.D., S.C.		R	01/21/81							YES
USE TAX - TRANSPORTATION CHARGES PAID BY PURCHASER TO TRANSPORT COAL BY RAIL AFTER IT WAS LOADED ONTO RAIL CARS BY SELLER	400-270 WTB102-17 107-18	RHINELANDER PAPER COMPANY, INC.		R	12/19/96	A	12/18/97					YES
USE TAX - USE TAX DUE ON RAW MATERIALS - DUE WHEN COMMITTED TO JOB, NOT UPON JOB COMPLETION	201-714 WTB20-11	WISCONSIN BRIDGE AND IRON COMPANY		A	05/22/80							YES
USE TAX - WASTE REDUCTION AND RECYCLING - COMPACTORS, BINS AND STORAGE CONTAINERS USED TO REDUCE WASTE SIZE AND COLLECT DISPOSED ITEMS NOT DIRECTLY USED IN RECYCLING, DID NOT PERFORM INTEGRAL FUNCTION	400-469 400-475 400-549 WTB119-20 123-25 127-24	BROWNING-FERRIS INDUSTRIES OF WISCONSIN INC.		A	01/13/00	A	09/28/00	A	06/28/01	D	09/19/01	YES
USE TAX - WASTE REDUCTION AND RECYCLING - MOTOR VEHICLES USED TO TRANSPORT RECYCLABLES TO PROCESSING FACILITIES	400-469 400-475 400-549 WTB119-20 123-25 127-24	BROWNING-FERRIS INDUSTRIES OF WISCONSIN INC.		A	01/13/00	A	09/28/00	A	06/28/01	D	09/19/01	YES
USE TAX OR SALES TAX - DEPARTMENT ON REDETERMINATION MAY CHANGE CATEGORY FROM USE TO SALES TAX	8WTAC92 200-564 200-660	NEESAM	ROBERT	A	12/02/69	A	12/28/70					YES
UTILITIES - DEFINITION - COAL PURCHASES - MANUFACTURER NOT UTILITY - PURCHASE OF COAL TAXABLE	10WTAC258 201-483 201-844 WTB10-3 20-8 23-6	FORT HOWARD PAPER COMPANY		AP	04/20/78	A	06/05/80	A	03/20/81			YES
VENDING MACHINES - AMUSEMENT DEVICES - COIN OPERATED	201-757 201-930 202-192 WTB21-14 28-15	MITCHELL	WILLIAM A.	A	10/21/80	A	11/16/81	A	04/26/83			YES
VENDING MACHINES - BRACKET SYSTEM COLLECTION DOES NOT DETERMINE TAX - TAX ON GROSS SALES	9WTAC125 200-776	OBLACK D/B/A BADGERLAND VENDORS	JOSEPH W.	A	01/31/72							YES
VENDING MACHINES - EXEMPT ORGANIZATION - PURCHASE - SALES FROM VENDING MACHINES TO STUDENTS IN SCHOOLS	10WTAC203 201-426 201-537	KARRAS VENDING, INC.		A	08/18/77	A	12/27/78					YES
VENDING MACHINES - EXEMPTION - SALES TO UNITED STATES GOVERNMENT - SALES FROM VENDING MACHINES LOCATED IN VA HOSPITAL	202-619	AUTOMATIQUE, INC.		AP	11/01/85	A	06/23/86					YES
VENDING MACHINES - GROSS RECEIPTS - NOTIFICATION OF SALES TAX INCLUSION IN PRICE - TAX ON TAX	202-619	AUTOMATIQUE, INC.		AP	11/01/85	R	06/23/86					YES
VENDING MACHINES - RECEIPTS FROM COIN OPERATED PHOTO COPY MACHINES LOCATED IN MUNICIPAL BUILDINGS TAXABLE	10WTAC222 201-432 201-502 201-605	HAROLD W. FUCHS AGENCY, INC.		A	10/17/77	A	07/10/78	A	06/26/79			YES
VETERINARIANS AND THEIR SUPPLIERS - MEDICINE FOR ANIMALS - DEWORMER, TEAT DIP, UDDER WASH	202-849 WTB53-11	DAIRYLAND VETERINARY ASSOCIATES, S.C.		AP	03/16/87							YES
VETERINARIANS AND THEIR SUPPLIERS - MEDICINES FOR ANIMALS - DEWORMERS, TEAT DIP, UDDER WASH	202-849 WTB53-11	VALLEY VETERINARY CLINIC, S.C.		A	03/16/87							YES
WASTE REDUCTION AND RECYCLING - CURB SORTERS NOT USED DIRECTLY IN WASTE REDUCTION AND RECYCLING ACTIVITIES	400-064 WTB89-13	RUEF'S SANITARY SERVICE, INC.		A	06/13/94							YES
WASTE REDUCTION AND RECYCLING - MACHINERY AND EQUIPMENT - STARTING FLUID IS NOT A PART OF A MACHINE	203-143 203-228 203-347 WTB68-10 71-12 79-16	PARKS-PIONEER CORPORATION						R	06/25/92			YES
WASTE REDUCTION AND RECYCLING - MACHINERY AND EQUIPMENT USED IN PREPARING, SORTING, WEIGHING AND PROCESSING SCRAP METAL FOR RESALE	203-143 203-228 203-347 WTB68-10 71-12 79-16	PARKS-PIONEER CORPORATION		R	03/23/90	A	02/21/91	R	06/25/92			YES

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				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
WASTE REDUCTION AND RECYCLING - SALE OR LEASE OF COMPACTORS TO CUSTOMERS OF HAULING SERVICE NOT EXEMPT	400-469 400-475 400-549 WTB119-20 123-25 127-24	BROWNING-FERRIS INDUSTRIES OF WISCONSIN INC.	IRVIN	A	01/13/00	A	09/28/00	A	06/28/01	D	09/19/01	YES
WASTE TREATMENT EQUIPMENT - PROGRESS PAYMENTS MADE PRIOR TO EXEMPTION ENACTMENT NOT TAXABLE	202-482	WISCONSIN POWER AND LIGHT COMPANY		R	11/27/84							YES
WASTE TREATMENT FACILITIES - SLUDGE TRUCK TRACTORS COMPONENT PART OF WASTE TREATMENT FACILITY	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							NNA
WATER - BOTTLED ARTESIAN SPRING WATER - BEVERAGE FOR HUMAN CONSUMPTION	400-049 WTB88-17	ARTESIAN WATER COMPANY, INC.		R	04/08/94							NNA
WATER CONDITIONING SALT - SALE SUBJECT TO TAX	202-817 203-116 WTB51-8 66-11	KOZLOVSKY D/B/A CULLIGAN WATER COND.		A	01/15/87	A	11/07/89					YES
WHEN AND WHERE A SALE TAKES PLACE - TRANSFER OF OWNERSHIP TO AGENT - TELEPHONE DIRECTORIES STORED AND USED BY AGENT	202-739 WTB48-9	WISCONSIN BELL, INC.		A	04/14/86							YES
WISCONSIN SALES - OUT-OF-STATE SALES BY WISCONSIN RETAILER TAXABLE - HAS KNOWLEDGE THAT PROPERTY WOULD BE USED IN WISCONSIN	10WTAC273 201-493	BROOKS & PRIESTER D/B/A MULTI-ENGINE SALES CO.		A	04/28/78							YES
WISCONSIN SALES - TAXABLE TRANSPORTATION CHARGES - CATALOG SALES - MERCHANDISE PURCHASED THROUGH CATALOGS BY OUT-OF-STATE CUSTOMERS BY ORDERS RECEIVED IN WISCONSIN	201-771 201-898 202-068 WTB21-16 25-6 31-10	J. C. PENNEY CO., INC.		R	11/06/80	AP	07/30/81	AP	08/18/82			YES